



**G20**  
INDONESIA  
2022

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Responses to the  
2022 Accountability Report  
Questionnaire

G20 Anti-Corruption Working Group





**G20** INDONESIA  
2022

# ***G20 ANTI-CORRUPTION WORKING GROUP***

**2022 G20 ACWG Accountability Report  
Annexes**

**Responses to the  
Accountability Report Questionnaire**

G20  
INDONESIA  
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## **Summary**

The present document contains an overview of verbatim country responses received to the 2022 Accountability Report Questionnaire circulated by the Indonesian Presidency.

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## GENERAL FOREWORD

Corruption has a disproportionate impact on the poor and most vulnerable, increasing cost and reducing access to public services as well as worsening environmental degradation. With less than a decade to achieve the 2030 Agenda for Sustainable Development Goals, it is urgent for G20 countries to find more immediate and comprehensive sustainable development solutions that will balance the need for global industrialization with human development. It is a daunting task, but it is achievable.

Change begins from each country as well as collectively. In this regard, the G20 should engage in collective action to understand and tackle corruption in all its forms towards the achievement of the 2030 Agenda for Sustainable Development.

The Indonesian Presidency, following the path started during the 2020 G20 Presidency of Saudi Arabia, recognizes that the Accountability Report represents a key element for the G20 Anti-Corruption Working Group (ACWG) to analyse and evaluate the progress made in implementing the G20 anti-corruption commitments. This year, the G20 ACWG will also base the Accountability Report on a more detailed overview of progress made and challenges faced by G20 countries in selected areas addressed by the ACWG, instead of pursuing a general and broader overview across all the topics covered by the Group.

This approach is in line with the request from the Group to focus on the effectiveness of the measures taken by G20 countries in meeting their commitments as reflected in the High-Level Principles (HLPs) endorsed by G20 Leaders, with the aim of being as compliant as possible with the agreed Principles.

The G20 ACWG agreed that enhanced efforts are needed to address challenges, and emerging difficulties in implementing our previous joint commitments and obligations under the existing international anti-corruption architecture, particularly those enshrined in the United Nations Convention against Corruption (UNCAC). Thus, the ACWG will strive to facilitate the implementation of existing G20 commitments and develop further action without duplicating work undertaken elsewhere.

Corruption manifests in different areas. The G20 ACWG has acknowledged the need to enhance anti-corruption efforts in areas that are vulnerable to corruption. These commitments have also been translated into a number of G20 ACWG commitments.

The Indonesian G20 Presidency is aware of the need for the G20 ACWG to tackle the threat that corruption poses to the integrity of these areas, and will continue its increased efforts to strengthen both the anti-corruption legal and policy

frameworks, as well as promote the role of the private sector and civil society, while maintaining high integrity, accountability and transparency standards.

Furthermore, the ACWG Action Plan 2022-2024 also stated that the G20 ACWG continues to commit to promoting actions to prevent and counter corruption in areas that are priorities for the international community. In this regard, the 2022 Accountability Report will focus on the anti-corruption strategic tools in the following areas: **countering corruption in customs<sup>1</sup> and tackling corruption in sport<sup>2</sup>**.

The topics of countering corruption in customs and sports were selected because sports and customs are important areas in global anti-corruption governance and often involve complex and cross-agency efforts. They also require extensive internal coordination and information gathering to provide a full-scale review of the G20 ACWG's work in those areas.

## **STRUCTURE OF THE 2022 ANTI-CORRUPTION ACCOUNTABILITY REPORT QUESTIONNAIRE**

### **A. COUNTERING CORRUPTION IN CUSTOMS**

The 2030 Agenda for Sustainable Development recognizes international trade as an engine for economic development and poverty reduction – a powerful force that promotes specialization, competition, economies of scale and innovation. Trade and competition are powerful drivers of growth, resulting in increased living standards and job creation. The G20's growth strategies include reforms to facilitate trade by lowering costs, streamlining customs procedures, reducing unnecessary regulatory burdens, and strengthening trade-enabling services.

Customs officials have significant responsibilities for regulating cross-border trade, including collecting taxes, deterring illicit trade, controlling goods subject to prohibitions or restrictions, and contributing to economic competitiveness by facilitating trade. Ineffective and inefficient customs administration, whether caused by lack of resources, cumbersome customs procedures, or corruption, can negatively impact the benefits of international trade, trust in government, as well as sound economic and public sector reforms.

In addition, the economic crisis caused by COVID-19 will continue longer than the health crisis. The continuation of trade is important for all economies, as nations still need to have imports and exports moving across borders during this pandemic. Implementing modern risk-based customs processes that balance the need for compliance with customs laws and trade facilitation will help to ensure that essential goods reach their destination on time while maintaining compliance, and allowing the clearance process remotely and digitally.

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<sup>1</sup> G20 High Level Principles on Countering Corruption in Customs

<sup>2</sup> G20 High-Level Principles on Tackling Corruption in Sport

Customs administrations play an essential role in facilitating global trade while reinforcing integrity in cross-border exchanges of goods and services and collecting public revenue. Preventing and combating corruption in customs is essential. Corruption can be combated effectively only as part of a comprehensive strategy that is adapted to national and local contexts.

This questionnaire intends to focus on benchmarking the implementation of commitments in the **2017 G20 High-Level Principles on Countering Corruption in Customs**, providing an in-depth overview of the steps taken on the path to implementing integrity standards, transparency, reform and modernization, merit-based principles in the human resources management in customs, as well as its oversight mechanism.

## **B. TACKLING CORRUPTION IN SPORT**

Sport is a source of inspiration and shared values, a factor of progress and human fulfilment that moves billions of people around the world. Sport is a fundamental driver for both economic growth and social inclusion, supporting the Sustainable Development Goals (SDGs) constituting the core of the 2030 Agenda for Sustainable Development. In addition, sport is a multibillion-dollar industry with intricate ties to public and private interests.

Corruption in sport has been acknowledged as an emerging risk area in the G20 Anti-Corruption Action Plan 2019-2021. In addition, in 2021, the Italian Presidency included as one of its thematic anti-corruption priorities addressing corruption in sport and increasing efforts to strengthen both the legal and policy framework affecting corruption in sport by developing the G20 High-Level Principles on Tackling Corruption in Sport<sup>3</sup>. These principles focus on supporting the sports sector in mitigating corruption risks as well as being a catalyst for promoting ethical values, especially among youth. Tackling corruption in sport requires close coordination between the sports sector and law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers.

In this context, the Indonesian G20 Presidency has taken note of the United Nations Office on Drugs and Crime (UNODC) Global Report on Corruption in Sport<sup>4</sup>, which includes policy recommendations on how to tackle the various problems identified, supported by examples of good practices.

The Indonesian G20 Presidency is aware that one year is not sufficient to implement the commitment outlined in the G20 High-Level Principles on Tackling Corruption in Sport, however, the Presidency intends to identify the existing legal and regulatory frameworks that G20 countries have to address corruption risks in sport. In light of these, this Accountability Report aims to assist G20 countries to assess the

<sup>3</sup> [https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Principles/2021\\_G20\\_High-Level\\_Principles\\_on\\_Tackling\\_Corruption\\_in\\_Sport.pdf](https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Principles/2021_G20_High-Level_Principles_on_Tackling_Corruption_in_Sport.pdf)

<sup>4</sup> <https://www.unodc.org/unodc/en/safeguardingsport/grcs/index.html>

next steps of the implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

The Accountability Report will be based primarily on responses received to the G20 Anti-Corruption Working Group questionnaire on tackling corruption in sport. It will highlight relevant initiatives, policies, regulatory frameworks, and legislation of G20 countries to address corruption in sport. It will also seek to identify relevant trends and good practices aimed at strengthening efforts towards implementing the G20 High-Level Principles on Tackling Corruption in Sport.

- **Introducing a new approach by adding information on international organization's initiatives to tackling corruption in sport**

Tackling corruption in sport has been on the agenda of many international organizations. For example, since 2017, UNODC<sup>5</sup>, has delivered training programmes and workshops at the national, regional and global levels, frequently in partnership with the International Criminal Police Organization (INTERPOL), the International Olympic Committee (IOC) and the Fédération Internationale de Football Association (FIFA). Over 8500 representatives and officials from law enforcement, criminal justice and anti-corruption authorities, as well as global, regional and national sport organizations, from over 137 countries have benefited directly from these activities. As another example, the Organisation for Economic Co-operation and Development (OECD) is involved in initiatives directly related to the integrity of sport.<sup>6</sup>

Since its establishment, the ACWG has been fostering its cooperation and engagement with relevant international organizations and bodies, in particular UNODC, OECD, the Financial Action Task Force (FATF), the World Bank and the International Monetary Fund (IMF). The ACWG has also developed cooperation with other organizations such as INTERPOL and the Egmont Group of Financial Intelligence Units.

In light of these efforts, the Indonesian Presidency intends to introduce a new approach by expanding the questions to cover international organization's initiatives, in particular those that are partners of the ACWG, aimed at tackling corruption in sport. With this new approach, the questionnaire's section on corruption in sport is designed to be used by G20 countries and other members of the G20 ACWG<sup>7</sup>. The report will mention selected initiatives that have facilitated concrete actions against corruption in sport that are useful to assist G20 countries in implementing the G20 High-Level Principles on Tackling Corruption in Sport.

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<sup>5</sup>

[https://www.unodc.org/documents/Safeguardingsport/Documents/BROCHURE\\_CORRUPTION\\_SPORT\\_PROG\\_RAMME.pdf](https://www.unodc.org/documents/Safeguardingsport/Documents/BROCHURE_CORRUPTION_SPORT_PROG_RAMME.pdf)

<sup>6</sup> UNODC Global Report on Corruption in Sport. 2021.

<sup>7</sup> United Nations Office on Drugs and Crime (UNODC), Organisation for Economic Co-operation and Development (OECD), International Monetary Fund (IMF), Financial Action Task Force (FATF), the World Bank and INTERPOL.

# COUNTRY RESPONSES TO THE G20 ANTI-CORRUPTION ACCOUNTABILITY REPORT QUESTIONNAIRE

## ARGENTINA

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

**Mechanisms:** preventive policies and practices combined with the punitive ones in force in our country.

#### Punitive Measures

- The Criminal Code of the Nation establishes the following penalties: imprisonment, imprisonment, fine and disqualification, such as, for example, bribery which is punished with imprisonment or imprisonment from 1 to 6 years, and special perpetual disqualification (art. 256); illegal exactions which are punished with imprisonment from 1 to 4 years, special disqualification from 1 to 5 years and fine from 2 to 5 times the amount of the exaction (art. 266).
- Law No. 27,304 known as "The Repentance Law for Corruption Cases".
- Law No. 27,401 on Criminal Liability of Legal Entities.
- Decree No. 62/19 establishes the procedural regime for the civil action of extinction of ownership.
- **Punitive Measures in the General Directorate of Customs (AFIP): the Unified Disciplinary Regime -Disposition No. 185/10 (AFIP)-** establishes the disciplinary proceedings that may be instituted upon detection of administrative irregularities subject to disciplinary reproach related to the breach of duties and transgression of the prohibitions set forth in the Collective Labor Agreements, as well as in the Code of Ethics of the AFIP.

#### Preventive Measures

- Under the National Constitution, in 1994, Article 36 included a mandate to Congress to ***"enact a law on public ethics for the exercise of the public function"***, which was carried out at the end of 1999.

- Law No. 25,188 of 1999 on **Ethics in the Exercise of Public Office and its amendments**.
- Decree No. 41/1999 of February 1999 approves the **Code of Ethics of the Public Function**, applicable to the officers of the National Executive Branch and empowers the National Office of Public Ethics to approve the necessary instruments for the application of the "**Regime of Sworn Statements of Assets**" (**Régimen de Declaraciones Juradas Patrimoniales, DDJJ**) by public officials.
- Law No. 25,164 of October 1999 is the **Framework Law for the Regulation of National Public Employment**, which sets forth the requirements and impediments for admission, the nature of the employment relationship, rights and duties, among others.
- Decree No. 1172/03 on the mechanism for the **participative elaboration of rules and participation in Public Hearings**.
- Law No. 27,275 on **Access to Public Information**.
- Decree No. 1179/16 on **Regulation of the Regime of Gifts to Officials and Travel Financed by Third Parties**.
- Decrees No. 201/17 and 202/17 on **Integrity and Transparency in State Trials and Public Contracting**;
- Decree No. 1169/18 on **Reorganization and Strengthening of the Public Procurement System**;
- **Preventive Measures in the General Directorate of Customs (AFIP):**
  - AFIP Provision No. 388/2019 establishes a **participatory consultation and elaboration procedure** to disseminate certain draft regulations, related to the specific public purposes assigned to the Agency, enabling for such purpose a space for receiving suggestions, concerns and opinions, of a non-binding nature. (<https://www.afip.gob.ar/transparenciaactiva/participacion-ciudadana.asp>)
  - **Active transparency** with the obligation to actively publish information in open formats, such as: structure, list of authorities and personnel, salary scales, budget allocated to each area, list of public contracts, bids, tenders, public works and acquisitions of goods and services, acts or resolutions of general or particular nature, audit reports, sworn statements of those subjects required to submit them in their areas of action (<http://www.afip.gob.ar/transparenciaactiva/>).
  - **Register of Interest Management Hearings of the Federal Administration of Public Revenues** establishes that the Federal Administrator, the General Directors and the Deputy General Directors are obliged to register the interest management hearings, for which purpose they will receive a password provided by the National Directorate of Community Relations and Citizen Participation that will enable them to operate the Single Register of Interest Management Hearings of the National Executive Branch through the website: <https://audiencias.mininterior.gob.ar/>.
  - **AFIP's Code of Ethics** established in 2001 and revised and updated in 2007, was reformulated in 2018 taking into consideration for this purpose, regulatory updates and existing best practices. (chrome-extension://efaidnbnmnnibpcajpcglclefindmkaj/<http://biblioteca.afip.gob.ar/pdf/codEtica.pdf>)

- **Ethics Channel:** This is the channel and means created by AFIP so that both employees of the agency and citizens can report non-compliance with AFIP's Code of Ethics. It can be used to report acts of corruption as well as acts or conduct contrary to AFIP's values and ethical duties, provided that they involve public servants of the agency. (<https://www.afip.gob.ar/denuncias/canal-etico/>)
- **Conflict of Interest Policy:** The purpose of this regulation is to serve as a guide for the areas and officers of the Agency to prevent, identify and adequately manage situations where conflicts of interest may arise - Disposition No. 3/19 AFIP-
- **General Regime for Procurement of Goods, Services and Public Works (Provision No. 297/03 AFIP).** In turn, the **electronic procurement system AFIP Procurement Portal** was established as a tool for public use and free of charge that provides transparency, greater agility and efficiency to the management of purchases made by the Agency (Provision No. 231/17 AFIP). - (<https://afipcompras.afip.gob.ar/>)
- **Regime for Gifts to Officials and Travel Financed by Third Parties:** The regime is established by Decree No. 1179/16. (<https://www.argentina.gob.ar/anticorrupcion/obsequiosyviajes>)
- **Sworn statements of assets of officials:** In our Agency the universe of subjects obliged to submit this statement is determined by the position, by the area in which they serve (without distinction of positions) and by the agents who perform extraordinary services (AFIP General Resolution No. 3511/2013) (Provision No. 88/05 -SDGRH-). (<https://www.argentina.gob.ar/servicio/presentar-declaracion-jurada-para-funcionarios-publicos>)

International Conventions: There are four instruments ratified by the Republic of Argentina:

- A. the **Inter-American Convention Against Corruption of the Organization of American States (IACC)** approved by Law No. 24,759; (<https://www.oas.org/juridico/spanish/tratados/b-58.html>)
- B. the **United Nations Convention Against Corruption (UNCAC)** approved by Law No. 26,097; ([http://www.unodc.org/pdf/corruption/publications\\_unodc\\_convention-s.pdf](http://www.unodc.org/pdf/corruption/publications_unodc_convention-s.pdf))
- C. the **United Nations Convention Against Transnational Organized Crime** approved by Law No. 25,632; (<https://www.unodc.org/documents/treaties/UNTOC/Publications/TOC%20Convention/TOCebook-s.pdf>) and
- D. the **Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of the Organization for Economic Cooperation and Development (OECD)** approved by Law No. 25,319. ([http://www.oecd.org/daf/anti-bribery/ConvCombatBribery\\_Spanish.pdf](http://www.oecd.org/daf/anti-bribery/ConvCombatBribery_Spanish.pdf))

Note: It should be noted that the provisions contained in the National Constitution and in the International Conventions against Corruption approved by our country, according to article 75 paragraph 22 of the National Constitution, have a higher rank than laws.

**1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Resources at the national level

- **The Anti-Corruption Office (OA)** - <https://www.argentina.gob.ar/anticorrupcion> - is the enforcement authority within the National Public Administration, created by Law No. 25.233 within the Ministry of Justice and Human Rights, with the mission of developing and coordinating programs to fight corruption in the National Public Sector.
- **The General Audit Office of the Nation (AGN)** - <https://www.agn.gob.ar/> - , created by Law No. 24,156. It technically assists the Congress of the Nation in the exercise of control of the national public sector, through audits and special studies.
- **The Sindicatura General de la Nación (SIGEN)** - <https://www.argentina.gob.ar/sigen> - , created by Law No. 24,156. It dictates and applies internal control standards, which must be coordinated with the AGN. The application is carried out by supervising the work of the different Internal Audit Units that exist in all entities under the National Executive Branch.
- **The Financial Information Unit (UIF)** - <https://www.argentina.gob.ar/uif> - created by the Law on Laundering of Assets of Criminal Origin No. 25246. It is dedicated to the analysis, treatment and transmission of information to prevent and impede money laundering and financing of terrorism.
- **The Procuraduría de Investigaciones Administrativas** - <https://www.mpf.gob.ar/pia/> - Some of its powers are similar to those of the OA and are exercised concurrently. It promotes the investigation of the administrative conduct of agents of the centralized and decentralized administration, as well as of companies and corporations with state participation.
- **The Undersecretariat of Institutional Strengthening** within the Office of the Chief of Staff (<https://www.argentina.gob.ar/jefatura/gestion-y-empleo-publico/fortalecimiento-institucional>).
- **Secretariat of Management and Public Employment:** under the Office of the Chief of Staff (<https://www.argentina.gob.ar/jefatura/gestion-y-empleo-publico/fortalecimiento-institucional>).
- **Agency of Access to Public Information:** within the Public Prosecutor's Office (<https://www.argentina.gob.ar/aaip/accesoalainformacion>)
-

**Resources in AFIP/DGA:** Provision N°140 of August 12, 2020 (AFIP) created the "**Integrity and Public Ethics Committee**" and the "**Executive Directorate of the Integrity and Public Ethics Committee**", within the scope of the Federal Administration of Public Revenues, in order to develop in the Agency a coherent and comprehensive system on integrity matters that will be in charge of the competencies set forth in the "Regulations of the Integrity and Public Ethics Committee", (Annex 1 of Provision 140/2020 AFIP). (<https://www.afip.gob.ar/institucional/quienes-somos/comite-Integridad-y-etica-publica.asp>)

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

- In August 2017, by AFIP Provision No. 200/2017, the "Institutional Integrity Directorate" was created, which reported directly to the Federal Administrator at a centralized area level for the entire organizational structure, including the Argentine Customs.

- On August 12, 2020, through AFIP Provision No. 140/2020, the **Integrity and Public Ethics Committee** was created, replacing the Institutional Integrity Directorate. In addition, an "**Executive Directorate of the Integrity and Ethics Committee**" was created, which is in charge of assisting the Committee administratively and functionally. (<https://www.afip.gob.ar/institucional/quienes-somos/comite-Integridad-y-etica-publica.asp>)

- VISION

The Committee and the Executive Directorate of the Integrity and Public Ethics Committee will strengthen the culture of integrity in AFIP and will position it as a reference institution in ethics in the public service at national and international level.

- MISSION

Promote actions for the prevention, detection and investigation of misconduct, promoting compliance with the duties and ethical behavior guidelines applicable to AFIP agents, strengthening the public's trust in the institutions and their public servants.

- VALUES

Transparency, honesty, objectivity, commitment, prudence, professionalism, discretion and confidentiality.

(<https://www.afip.gob.ar/institucional/quienes-somos/comite-Integridad-y-etica-publica.asp#tab-1>)

- Recently, at the end of March 2022, AFIP signed a **Collaboration Agreement with the Anti-Corruption Office (OA)** with the aim of collaborating in the design,

implementation and promotion of the Integrity and Transparency Register for Companies and Entities (RITE). The agreement seeks to strengthen the joint work between the public and private sectors to ensure ethics and integrity in business development, compliance with the Sustainable Development Goals (SDGs) established by the United Nations (UN) and the effective implementation of Law No. 27,401.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

2 a) **AFIP's Code of Ethics** established in 2001 and revised and updated in 2007, was reformulated in 2018 taking into consideration existing regulatory updates and best practices. (chrome-extension://efaidnbmninnibpcapjpcglclefindmkaj/<http://biblioteca.afip.gob.ar/pdf/codEtica.pdf>)

2 b) and 2 c) **Unified Disciplinary Regime -Disposition No. 185/10 (AFIP)**- establishes the disciplinary proceedings that may be instituted upon detection of administrative irregularities subject to disciplinary reproach related to the breach of duties and transgression of the prohibitions set forth in the Collective Labor Agreements, as well as in the AFIP Code of Ethics.

## Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- Argentina has ratified on January 22, 2018 the **Trade Facilitation Agreement of the World Trade Organization (WTO)**, in force since February 22, 2017, contains trade facilitation measures to modernize, automate and optimize rules, regulations, procedures and practices, with potential to benefit trade of all countries. Corruption often occurs in environments where processes are outdated and inefficient; in this regard, TFA Articles 1 to 5 aim to improve transparency and access to information on the trade regulatory framework:
  - **Article 1:** Publication and availability of information.
  - **Article 2:** Opportunity for comments, information prior to entry into force, and consultations.
  - consultations
  - **Article 3:** Advance Rulings
  - **Article 4:** Appeal or Review Procedures
  - **Article 5:** Other Measures to Enhance Fairness, Non-Discrimination and Transparency

Articles 1, 3, 7, 7, 8 and 12 address areas that have been shown to support integrity and anti-corruption strategies.

Integrity and anti-corruption strategies:

  - **Article 1:** Publication and Availability of Information.
  - **Article 3:** Advance Rulings
  - **Article 7:** Release and Dispatch of Goods
  - **Article 8:** Cooperation between agencies involved at the border Article 12: Customs cooperation
  - **Article 12:** Customs Cooperation

These articles have integrity implications, reducing windows for corruption; improve good governance and strengthen effective controls; reduce the burden of complying with customs procedures and requirements; and facilitate collective action. Finally, Art. 23.2 on the establishment of the National Trade Facilitation Committee (NTFC) provides government agencies and the private sector with a formal platform to review, plan, coordinate and monitor the implementation of the TFA. It fosters cooperation among government agencies and with the private sector, in relation to cross-border trade.
- Argentina has ratified in 2015 the **Revised Kyoto Convention (RKC)** which consists of a revision and update of the **International Convention on the Simplification and Harmonization of Customs Procedures**, adopted in 1973-1974 with the aim of facilitating international trade and harmonizing the practices involved.

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Regarding the appeal or review procedures, there is a flow of administrative and judicial appeal procedures, showing that there are no discriminatory restrictions, with broad access to administrative and judicial litigation, and mandatory motivation / substantiation of decisions. By constitutional provision, as per Decree 1.759/1972, the possibility of access to a second instance of jurisdiction is established.

The Customs Code (Law 22.415) contemplates in Section XIV, Title I, II and III the special procedures such as "challenge", "repetition", "infractions", "offenses", "enforcement", "appeal for revocation, appeal and contentious lawsuit".

#### Principle 4: Automation

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

It ratified the **Revised Kyoto Convention (CKR)** on the Harmonization and Simplification of Customs Procedures in June 2015; it is a signatory to the **WCO Harmonized System Convention**; it implemented the **SAFE Framework of Standards** and ratified the **World Trade Organization (WTO) Trade Facilitation Agreement** by the Legislative Branch of Argentina through Law 27,373, dated July 28, 2017, being this contracting party since January 22, 2018. In December 2018, Customs has received the diagnostic mission of the Mercator Program, designed to provide tailored support in capacity building for trade facilitation using existing WCO instruments and tools. The Report with the results of the mission contains certain recommendations with varying degrees of priority.

Regarding the **WTO Trade Facilitation Agreement**, Argentina has notified provisions 7.1.1 and 7.1.2 (Article 7 on Release and Clearance of Goods - 7.1 "pre-arrival processing") are classified as category "A". Pre-arrival processing is allowed, in some cases, as bulk goods, or those that, for logistical reasons, justify the treatment, in accordance with AFIP General Resolution 5110/2021. Such modality is called **direct dispatch of goods**.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

No specific situations have been reported. Since the beginning of the COVID-19 pandemic and by **Decree 297/2020** the functions of the Argentine Customs, related to customs operations and/or destinations, were framed within the activities and services declared essential.

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**MALVINA Computer System:** System for the registration of foreign trade operations. Created by General Resolution No. 3,560 (formerly known as MARIA Computer System), it is made up of different modules, tools and services. With respect to the previous system, technical, operational and customs control procedures have been improved. Among others, the following functionalities:

- Computerization of customs procedures.
- Electronic payment, avoiding the risk of cash handling.
- Streamlined processing, reducing operating costs.
- Officialization and presentation of destinations during non-business hours and days.
- Provides information on the state and/or condition in which the goods entered the bonded warehouse.
- More efficient operational controls.
- Greater control of collection.
- Single declaration.

([https://servicioscf.afip.gob.ar/publico/abc/ABCpaso2.aspx?id\\_nivel1=833&id\\_nivel2=834&p=SIM%20\(Sistema%20Inform%C3%A1tico%20Malvina\)](https://servicioscf.afip.gob.ar/publico/abc/ABCpaso2.aspx?id_nivel1=833&id_nivel2=834&p=SIM%20(Sistema%20Inform%C3%A1tico%20Malvina)))

**Foreign Trade Single Window (VUCE) - Decree 1079/2016-** this platform contributes to guide the processes and IT tools managed in our Agency, with the aim of achieving a "Customs with less paperwork". RG AFIP No. 3599/14 establishes the scope and the IT tools on which it is based. (<https://www.argentina.gob.ar/vuce>)

**My Customs Operations Application (MOA):** a first application that provides information to the user through queries. Due to its technical limitations, the "MOA

Reengineering" application was created with its corresponding webservices. This new service, in addition to having a new design and architecture, is complemented to provide more information on My Customs Operations queries.

(<https://www.afip.gob.ar/moa/moa/definicion.asp>)

**Customs Electronic Communication and Notification System (SICNEA):** This system is a product through which a mechanism for electronic communications and notifications with foreign trade operators was implemented, of the acts inherent to their management and control with full legal validity and legal effectiveness, constituting sufficient proof of their existence and of the information contained in them. SICNEA consists of two modules (Communications and Notifications) and five sub-modules.

(<https://www.afip.gob.ar/sicnea/>)

**Trámites a Distancia (TAD):** It is a platform where any citizen can carry out their procedures before national public agencies from their home, office and/or mobile device. (<https://tramitesadistancia.gob.ar/#/inicio>)

**Computerized System for Customs Procedures (SITA):** It is a system that allows foreign trade operators to expand the mechanisms of communications and presentations before AFIP and increase certainty and transparency in the management of their procedures.

(<https://www.afip.gob.ar/sita/>)

**Digital Filings Service:** General Resolution 5126/2021 provides that the procedures, formalities and/or electronic communications in the form of sworn statements that taxpayers and responsible parties must carry out within the scope of AFIP are channeled through this service, excluding the filings that must be made through the Computerized System for Customs Procedures.

System (SITA) or the MALVINA Computer System (SIM) are excluded.

**Specific micro sites of the Federal Administration of Public Revenues:**

(<https://www.afip.gob.ar/genericos/micrositios/default.asp>)

#### 4.4 What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

The General Directorate of Customs/AFIP has a **Risk Management Directorate** in its structure, which contains a **Risk Analysis Unit**. The application of the Risk Management system is regulated by General Resolution 2605 and Provisions numbers 36/2006 and 13/2015 (AFIP). Prior to any risk action implementation, the impact is analyzed to make risk management more efficient and streamline resources.

The **Alert System** (AFIP General Resolution No. 2216/07) establishes this system, which allows the Malvina Information System (SIM) to identify, at the time of registration of a destination, Importers/Exporters who are not holders of

intellectual or industrial property rights and to notify the holders in order to identify whether the goods are counterfeit.

([https://servicioscf.afip.gob.ar/publico/abc/ABCpaso2.aspx?id\\_nivel1=556&id\\_nivel2=925&p=Sistema%20de%20Asientos%20de%20Alerta&f=1](https://servicioscf.afip.gob.ar/publico/abc/ABCpaso2.aspx?id_nivel1=556&id_nivel2=925&p=Sistema%20de%20Asientos%20de%20Alerta&f=1))

## Principle 5: Reform and modernization

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Customs Processes Reengineering Directorate:** Created by Provision DI-2018-101-E-AFIP-AFIP of April 2018, under the General Directorate of Customs, with the purpose of promoting and facilitating foreign trade and improving the agency's own processes, as well as streamlining import and export operations, created a new organic unit at the level of whose main objective will be to reformulate customs processes to enhance their efficiency. Three departments depend on this Directorate: "Simplification and Trade Facilitation", "SW" and "Authorized Economic Operator".

**Publication and availability of information:** The AFIP website (<http://www.afip.gob.ar/>) contains the publication and availability of information (art. 1 AFC). The creation of the "**CIVUCE: Foreign Trade Information Central**" by Decree 286/2019 is highlighted; which is the first public and free tool that facilitates and makes transparent the access to information for Foreign Trade operations (<https://ci.vuce.gob.ar/>).

**Opportunity for comments, information before the entry into force and consultations:**

- The "Institutional Dialogue Spaces" created by AFIP Provision No. 316/2016 consist of the generation of communication areas and reciprocal contact channels between AFIP/Customs and the Private Sector made up of professional entities, chambers and sectoral groups. With the creation of these spaces, the purpose is to exchange proposals and/or recommendations; consider external perceptions to the agency; analyze regulations, procedures and systems; contribute to the decision-making process and guidelines on the issues discussed; promote actions aimed at improving services, among other issues.

(<https://www.afip.gob.ar/EspaciosdeDialogoInstitucional/>)

- AFIP Provision No. 388/2019 on a **participatory consultation and elaboration procedure** to disseminate certain draft regulations, related to the specific public purposes assigned to the Agency, enabling for such purpose a space for receiving suggestions, concerns and opinions, of a non-binding nature. (<https://www.afip.gob.ar/transparenciaactiva/participacion-ciudadana.asp>)

**Advance rulings:** there is a normative provision in AFIP General Resolution No. 1618 with the rules of procedure for the issuance of advance rulings regarding tariff classification. As regards rules of origin, the matter is under the competence of the Secretary of Commerce of the Ministry of Production. General Resolution AFIP 4643/2019 established the procedure for the processing of requests for advance ruling on customs value filed by the importer.

## Principle 6: Human resources management

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

- **Recruitment, hiring and promotion:** The process of admission of citizens to AFIP/DGA must comply with a series of requirements and procedures - Disposition No. 393/16 AFIP- there being regulations governing the processes of competitions to Chiefs. (<https://www.afip.gob.ar/genericos/curriculum/>).
- The **personnel qualification process** is carried out through the use of a performance evaluation system, based on competencies described in job profiles, for specific periods of time and whose qualifications are tabulated with the establishment of distribution percentages, classified in 6 (six) brackets, with a bracket for outstanding personnel.
- **Career development** has been promoted through the implementation of the **internal mobility program**. Rotation is "voluntary" based on career development and not for Integrity related purposes. Integrity-related purposes. This program favors the motivation of agents who seek to broaden their horizons of knowledge and allows them to acquire new skills in the face of new tasks. development of new tasks.

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes X No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- **Leaves of absence.** The Collective Bargaining Agreement No. 56/92 "E"-Award 16/92 establishes a series of leaves of absence for training and/or professionalization of its agents in other public or private sector institutions.
- **Internal training.** Within the scope of this Tax Administration, the Training Directorate permanently offers activities for the granting and/or updating of customs operative functions.
- **Labor Development.** Through the Human Resources Evaluation and Development Directorate, the professional development of employees is fostered. On the one hand, in addition to the **Coaching service**, courses and workshops are offered to **strengthen management skills**. On the other hand, for new employees, there is a **Mentoring Program** to help them enter the job market and promote their integration to the tasks, work teams and organizational culture. Likewise, through the **Young Professionals Program**, aimed at promoting the global vision of this Tax Organization -in terms of organizational processes, structure and culture- work is being done to identify young talents. Lastly, within the framework of the **Succession Plan** for heads leaving the organization due to retirement age, we are working on a program to identify and evaluate the best candidates to fill future vacant positions.
- **Academic research.** The AFIP Institute promotes academic training and research in customs matters. Through different agreements with international organizations, courses and training material are offered.

## Principle 7: Relationship with the private sector

7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

### Opportunity to make comments, information before the entry into force and consultations:

- **The "Institutional Dialogue Areas"** created by AFIP Provision No. 316/2016 consist of the generation of communication areas and reciprocal contact channels between AFIP/Customs and the Private Sector made up of professional entities, chambers and sectoral groups. The purpose of creating these spaces is to exchange proposals and/or recommendations; to consider perceptions external to the agency; to analyze regulations, procedures and systems; to contribute to the decision-making process and guidelines on the issues discussed; to promote actions aimed at improving services, among other issues.

Organizations and entities that bring together various sectors of the community participate in the Areas. There are two types of members of the

Institutional Areas: a) Permanent Members: second and third degree organizations and entities that request their incorporation and participate in the General Dialogue Areas, and in turn may convene Particular Dialogue Areas; and b) Rotating Members: organizations and entities that attend at the occasional invitation of the Federal Administration to the General Dialogue Areas and may convene Particular Dialogue Areas.

(<https://www.afip.gob.ar/EspaciosdeDialogoInstitucional/>)

Particular Dialogue Space Hidrovía Paraguay-Parana: Created in 2019, the EDI Particular Hidrovía Paraguay-Paraná was organized in order to respond to the different regulatory, operational and IT concerns of the private sector related to international fluvial transit through the Hidrovía. AFIP's website has a microsite dedicated to the Paraguay-Parana Waterway containing regulatory and operational information, consultation and publication of EDI Particular Paraguay-Parana Waterway Minutes.

(<https://www.afip.gob.ar/hidrovia-parana/>)

- AFIP Provision No. 388/2019 on a **consultation and participatory drafting procedure** to disseminate certain draft regulations, related to the specific public purposes assigned to the Agency, enabling for such purpose a space for receiving suggestions, concerns and opinions, of a non-binding nature. (<https://www.afip.gob.ar/transparenciaactiva/participacion-ciudadana.asp>)
- The existence of the **"ETHICS CHANNEL"** is also reiterated, which is the channel and means created by AFIP so that both employees of the agency and citizens can report non-compliance with AFIP's Code of Ethics. non-compliance with AFIP's Code of Ethics.
- **Constitution of Joint Working Groups:**
  - **Customs - Argentine Chamber of International Air Express Service Providers (CAPSIA) Working Table:** constituted in September 2021, as a Public/Private Working Table in the scope of the implementation of the Cross Border Electronic Commerce Framework of the World Customs Organization (WCO) carried out by Argentine Customs. It generates a wide space for dialogue and exchange among all the parties involved. It is an area of joint work to address the different dimensions of the Regulatory Framework through the compilation of current practices in the field. It channels the needs of the different parties.
  - **Customs - Argentinian Federation of Freight Transportation Business Entities (FADEEAC) Working Group:** Established in May 2020, as a Public/Private Working Group with the purpose of generating a space for meeting, discussion and solution of problems raised by the private sector in the field of land freight transportation. Periodic inter-area meetings between Customs and FADEEAC.

## Principle 8: Audit and reporting

**8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external

auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

**8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

- **Ethics Channel:** This is the channel and means created by AFIP so that both employees of the agency and citizens can report non-compliance with AFIP's Code of Ethics. It can be used to report acts of corruption as well as acts or conduct contrary to AFIP's values and ethical duties, provided they involve public servants of the agency (<https://www.afip.gob.ar/denuncias/canal-etico/>).
- **Single Complaints System -SUDenu-:** It is a computer tool used for the registration, centralization and systematization of all complaints received by the Federal Administration of Public Revenues, including an Ethical Channel module. This system makes it possible to simplify the filing of a complaint, through an online form, and to register in a single system those complaints filed through the other authorized channels (in person, by telephone, on paper and/or e-mail), as well as to optimize their follow-up and control -Disposition No. 237/19 AFIP-.
- **Non-retaliation policy and confidentiality of information:** AFIP's Code of Ethics establishes the policy of non-retaliation and confidentiality of information for those who file complaints for conducts contrary to those established in the Code of Ethics in force through the Ethics Channel or participate in an investigative process, guaranteeing the confidentiality of the information provided. The non-retaliation policy is applicable to all personnel working in the Agency, at all levels and hierarchies, regardless of the type of the type of employment or contractual relationship.

## HOLISTIC QUESTIONS INDONESIA

2022

**9.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If not, please provide an overview of constraints or barriers you have encountered.

Argentine Customs participates in the **Integrity Subcommittee of the World Customs Organization** and in the activities (Workshops, Seminars) related to the subject organized by the WCO.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If not, please provide an overview of constraints or barriers you have encountered.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If not, please provide an overview of constraints or barriers you have encountered.

## AUSTRALIA

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

**1.1** Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Integrity in the Australian Public Service (APS) is a multi-layered concept that is shaped by frameworks and policies, assurance mechanisms, its employees and broader organisational culture. The APS Values and APS Code of Conduct, which are the foundational standards underpinning the APS' pro-integrity culture, set out the conduct and behaviours expected of Australian public servants, including customs officials, and embeds integrity into the daily practices of agencies. The APS Values and APS Code of Conduct are legislated within section 10 and section 13 (respectively) of the *Public Service Act 1999*.

More information on how integrity is embedded within the APS can be found at the following website: <https://www.apsc.gov.au/working-aps/integrity>.

In addition to the integrity frameworks that apply to the APS generally, the Department of Home Affairs (which includes the operationally independent Australian Border Force (ABF), Australia's frontline border law enforcement agency and customs service) has in place a Professional Standards Framework to promote the high standards of professional conduct expected of its workforce.

The Professional Standards Framework comprises professional standards across the following legislation:

- *Public Service Act 1999* (PS Act)
- *Australian Border Force Act 2015* (ABF Act)
- *Public Governance Performance and Accountability Act 2013* (PGPA Act)
- *Law Enforcement Integrity Commissioner Act 2006* (LEIC Act)

The Professional Standards Framework also encompasses guidelines from the Australian Public Service Commission (APSC), the APS Employment Principles and a number of Secretary's Determinations and Directions. Under the ABF Act, the Secretary of the Department has the power to put in place determinations and directions that are legally binding and which Immigration and Border Protection workers must follow.

Further, the Department of Home Affairs (including the ABF) currently falls within the jurisdiction of the Australian Commission for Law Enforcement Integrity (ACLEI). ACLEI's primary role is to investigate law enforcement-related issues, giving priority to serious and systemic corruption. More information on the role of ACLEI is provided in response to Question 2b.

Further information on the professional standards framework can be found at the following website: <https://www.homeaffairs.gov.au/access-and-accountability/our-commitments/integrity-and-professional-standards>.

**1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

In Australia, government agencies are primarily funded through parliamentary appropriations. The Department of Home Affairs (including the ABF) is committed to a strong integrity culture, and to maintaining a sophisticated and mature integrity management and response capability that is adequately resourced.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

The Department of Home Affairs' Integrity Framework, which applies to the ABF, includes a focus on early and proactive intervention to deter and correct behaviours that raise a risk of misconduct before they become broader integrity issues. This model assists in avoiding reputational and resource costs that can occur if integrity issues are only addressed at a later stage, and involves:

- undertaking proactive, targeted and tailored training, education and awareness-raising activities, informed by an understanding of threats, issues and emerging corruption vulnerabilities adopting early intervention as a guiding principle, including by proactively addressing workers engaging in high risk behaviours with a view to disrupting and deterring inappropriate conduct, and
- promoting a culture of openness and transparency regarding integrity issues and outcomes to raise awareness about the consequences of conduct that is not aligned with the Department of Home Affairs' Integrity Framework.

Department of Home Affairs' staff are regularly reminded of their integrity obligations through the following avenues:

- Integrity Awareness training (including mandatory training, awareness sessions and targeted training)
- Internal Communications Strategy, including All Staff messaging, Integrity Week and targeted messaging on 'hot topics' as required
- Staff are encouraged to report integrity issues, and the Department of Home Affairs and ABF provide safe avenues for staff to report internally.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Department of Home Affairs' Integrity Framework is a component of its Professional Standards Framework (see response to Question 1.1). The policies under the Integrity Framework are designed to protect all Department of Home Affairs (including ABF) employees, property, systems and information from infiltration and corruption. Where staff have been found in breach of the APS Code of Conduct, one or more of the following sanctions may be imposed:

- termination of employment
- reduction in classification
- re-assignment of duties
- reduction in salary
- deductions from salary, by way of fine, of no more than 2% of an employee's annual salary
- a formal reprimand, or
- referral to ACLEI.

The Department of Home Affairs (including ABF) falls within the jurisdiction of ACLEI. ACLEI's primary role is to support the Integrity Commissioner to provide independent assurance to government about the integrity of Australian Government law enforcement agencies and their staff members. The Integrity Commissioner investigates allegations of corruption in a number of Australian Government law enforcement agencies, including the ABF, giving priority to serious and systemic corruption. This jurisdiction is established by the *Law Enforcement Integrity Commissioner Act 2006*.

Information about suspected corruption can be provided by members of the public, members of prescribed agencies, and from ACLEI's own detection initiatives. The heads of the law enforcement agencies under ACLEI's jurisdiction must also notify the Integrity Commissioner of any corruption issues that arise in their agencies. Any information that indicates corrupt conduct has occurred, is occurring, or may be likely to occur, can be investigated by the Integrity Commissioner. In addition, the Minister may request that the Integrity Commissioner conduct a public inquiry into all or any of the following:

- a corruption issue
- an issue about corruption generally in law enforcement, or
- an issue or issues about the integrity of staff members of law enforcement agencies.

The Integrity Commissioner decides independently how to deal with each corruption issue. The Integrity Commissioner is not expected to investigate every corruption issue that arises in Commonwealth law enforcement. Rather, the Integrity Commissioner's role is to ensure that indications and risks of corruption in law enforcement agencies are identified and addressed effectively.

The Integrity Commissioner can choose from a range of options in dealing with a corruption issue. The options are to:

- investigate the corruption issue independently
- investigate the corruption issue jointly with another agency
- refer the corruption issue to the law enforcement agency for internal investigation (with or without management or oversight by ACLEI)
- refer the corruption issue to another agency—such as a State integrity agency, the Australian Federal Police (AFP), or another Government agency—for investigation, or
- take no further action.

The Department of Home Affairs (including ABF) falls within the jurisdiction of ACLEI. ACLEI's primary role is to support the Integrity Commissioner to provide independent assurance to government about the integrity of Australian Government law enforcement agencies and their staff members. The Integrity Commissioner investigates allegations of corruption in a number of Australian Government law enforcement agencies, including the ABF, giving priority to serious and systemic corruption. This jurisdiction is established by the Law Enforcement Integrity Commissioner Act 2006.

Information about suspected corruption can be provided by members of the public, members of prescribed agencies, and from ACLEI's own detection initiatives. The heads of the law enforcement agencies under ACLEI's jurisdiction must also notify the Integrity Commissioner of any corruption issues that arise in their agencies. Any information that indicates corrupt conduct has occurred, is occurring, or may be likely to occur, can be investigated by the Integrity Commissioner. In addition, the Minister may request that the Integrity Commissioner conduct a public inquiry into all or any of the following:

- a corruption issue
  - an issue about corruption generally in law enforcement, or
  - an issue or issues about the integrity of staff members of law enforcement agencies.
- The Integrity Commissioner decides independently how to deal with each corruption issue. The Integrity Commissioner is not expected to investigate every corruption issue that arises in Commonwealth law enforcement. Rather, the Integrity Commissioner's role is to ensure that indications and risks of corruption in law enforcement agencies are identified and addressed effectively.

### Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

#### **Import Framework**

The entry of imported goods is established by section 68 of the Customs Act. The owner of goods, including ships and aircraft, imported into Australia must enter the goods for home consumption (import declaration) or for warehousing (warehouse declaration).

Goods at or below AUD\$1000 and personal effects of passengers or crew have less onerous requirements for entry into home consumption.

Further information can be found online at: <https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/how-to-import>

The ABF screens and risk assesses all import and export cargo. The ABF will select loaded import containers and air cargo consignments for inspection based on these risk assessments. Examinations are conducted using x-ray technology and where further consideration is warranted, physical examinations are undertaken utilizing a range of additional technologies.

#### **Addressing compliance**

The ABF has a number of options available to address compliance with the Customs Act, including education, warning letters, infringements, suspension or cancellation of Department of Home Affairs' issued licences and/or prosecution. These mechanisms foster a predictable, consistent and transparent application of the Customs Act.

An example of an option available to address compliance is the Infringement Notice Scheme (INS). An infringement notice is a valuable enforcement and regulatory tool as it can provide a timely and cost-effective outcome for both ABF and the person that is alleged to have breached the law. The objective of an infringement notice is to address the alleged breach and influence positive change so that entities improve self-regulation and maintain a high level of compliance with Australia's border laws.

Additionally, the ABF website provides information on Australian customs notices as well as other advice to ensure people have access to up-to-date information about Australia's customs procedures. Content published on the website includes rules and regulations for brokers and local arrangements in various states. The Australian Border Force publishes a series of notices and advices to ensure customs procedures are applied in a predictable, consistent and transparent manner. These notices include:

- Australian customs notices
- Australian customs cargo advices
- Notices of objection

Further information can be found online at: <https://www.abf.gov.au/help-and-support/notices/overview>.

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Clients can provide feedback about their interaction with the Department of Home Affairs (including the ABF) to the Global Feedback Unit (GFU). The GFU receive, record and manage all client feedback, including complaints, about immigration, citizenship and border control related matters. The GFU ensures that the Ombudsman's [Better Practice Guide for Complaint Handling](#) is adhered to in the management of the GFU and responding to formal complaints, compliments and suggestions.

Feedback can be provided by post or online at the following website: <https://www.homeaffairs.gov.au/help-and-support/departmental-forms/online-forms/complaints-compliments-and-suggestions>. Clients can also access a translating and interpreting service when providing their feedback.

If clients are not satisfied with the outcome they receive, they can contact the GFU and request an internal review or contact the Office of the Commonwealth Ombudsman (the Ombudsman).

The Ombudsman holds a specialist role overseeing the immigration functions of the Department of Home Affairs. The Ombudsman can investigate complaints about the administrative actions taken by the Department of Home Affairs or the ABF. These can include:

- visa and citizenship processing delays
- detention issues
- customs-related issues.

The Ombudsman can also explore systemic issues that can arise from complaints.

As a general rule, the Ombudsman will not, and in some cases cannot, investigate complaints until they have been raised with the agency.

The Ombudsman's services are free and information is accessible to the public about how they can make a complaint. Interpreting services are available to non-English speaking persons.

More information on how to make a complaint can be found on the Ombudsman's website: <https://www.ombudsman.gov.au/How-we-can-help/immigration-ombudsman>.

An example of how information on making a complaint is made available to the public can be found in the following brochure: [https://www.ombudsman.gov.au/data/assets/pdf\\_file/0030/35589/Making-a-complaint.pdf](https://www.ombudsman.gov.au/data/assets/pdf_file/0030/35589/Making-a-complaint.pdf).

Further, in Australia, customs determinations made pursuant to legislation may be subject to judicial and/or merits review.

Judicial review considers the legality of the decision-making process and consists of a review of the procedures followed in making the decision. In Australia, judicial review of certain decisions is governed by the *Administrative Decisions (Judicial Review) Act 1977* (ADJR Act). Section 75(v) of the *Australian Constitution* also provides for judicial review, enabling people affected by a decision of an officer of the Commonwealth to have the effect of those decisions altered through the issue of the prerogative writs of mandamus, prohibition or injunction – that is, orders compelling the decision maker to perform their duties correctly, setting aside a decision made contrary to the law, or restraining unlawful behaviour, respectively.

Additionally, where expressly provided, a decision may be subject to merits review. Merits review action determines whether the decision which is being challenged was the legally correct decision or, if there can be more than one correct decision, the preferable decision. Merits review can either be internal – where the reviewer is in the same agency or organisation as, but is independent of, the original decision-maker – or external review – where an independent, external body such as a tribunal considers the decision anew.

The review processes available for customs determinations will ultimately depend on the nature of the decision being made and the relevant legislation.

## Principle 4: Automation

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Australian government controls the movement of people and goods across our border. This is to protect Australia's environment, economy, health and wellbeing, and security. The ABF is responsible for clearing imported goods through customs when they first arrive.

Australia is a signatory to both the World Customs Organization's *International Convention on the Simplification and Harmonization of Customs Procedures* as well as the World Trade Organization's *Trade Facilitation Agreement*. Both these conventions have at their heart the principle of risk assessment to ensure the timely clearance of goods at the border with only those interventions that are necessary. The vast majority of goods are cleared electronically in the Integrated Cargo System very soon after the information is provided by the importer or their licensed customs broker.

Goods imported into Australia are subject to Customs control until released into home consumption or otherwise treated. Import declarations are used to clear goods with a value that exceeds the import entry threshold of AUD\$1000 from Customs control.

The Customs Act requires individuals and companies applying for a licence for a depot, warehouse or customs broker, handling cargo, or operating a cargo terminal, to be 'fit and proper'. The Comptroller-General of Customs (or delegate) decides whether an individual or a company is fit and proper for a licence for a depot, warehouse or customs broker. However, a cargo terminal operator/cargo handler is required to take all reasonable steps to ensure that the operator/handler is a fit and proper person and, if the operator/handler is a body corporate, each executive officer of the body corporate is a fit and proper person. The Customs Act provides for a number of specific issues that must be considered when determining whether someone is fit and proper.

Further, persons who require frequent, unescorted access to secure areas of an airport to do their job are required to have an Aviation Security Identification Card (ASIC). Persons who require unsupervised access to a maritime security zone at least once a year to do their job require a Maritime Security Identification Card (MSIC). For example, this could include persons who require access to these areas due to their occupation or business, such as a courier or supplier. These identification cards identify a person who has been the subject of a background check conducted by AusCheck. AusCheck provides background checking services for security-sensitive critical infrastructure sectors in Australia.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

Customs procedures were not radically altered during the COVID-19 pandemic. While some lighter-touch arrangements were put in place to facilitate shipments of equipment and vaccines essential to combatting COVID-19, the shipments were still required to meet Australia's customs and biosecurity requirements.

However, procedures changed in relation to some goods due to the enactment of the following determinations:

- On 18 March 2020 the Federal Health Minister made the *Biosecurity (Human Biosecurity Emergency) (Human Coronavirus with Pandemic Potential) (Essential Goods) Determination*. This determination enacted a temporary prohibition on the non-commercial export of certain goods that contribute to controlling and preventing the spread of the COVID-19 virus. The Amendment prohibited the export of the following goods for the period that the *Biosecurity (Human Biosecurity Emergency) (Human Coronavirus with Pandemic Potential) Declaration 2020* was in force:
  - personal protective equipment in the form of disposable face masks, disposable gloves, disposable gowns, protective eye wear in the form of goggles, glasses or visors, which can be worn by individuals to limit the transmission of organisms; and
  - alcohol wipes and hand sanitizer.
- On Friday 7 January 2022, the Health Minister made a further *Biosecurity (Human Biosecurity Emergency) (Human Coronavirus with Pandemic Potential) (COVID-19 Rapid Antigen Tests) Determination 2022*. The Determination prohibited the non-commercial export of Rapid Antigen Test Kits ('RATs') out of Australia and prohibited the price-gouging of RAT tests by persons who have purchased the tests in a retail transaction.

Both determinations were repealed on 17 April 2022.

Due to the risk of COVID-19 infection in cargo depots and warehouses, a temporary contactless examination order was enacted by the ABF so that examinations could take place without any physical interaction with depot staff. This order has not yet been repealed and remains in place. The ABF also contributed to whole-of-government efforts in facilitating delivery of legitimate COVID-19 vaccines. Legitimate COVID-19 vaccines are those that have been approved by Australia's Therapeutic Goods Administration.

During 2020–21, the ABF improved border clearance processes to enable pre-border identification and expedited clearance of legitimate vaccines. This enabled a focus on collaborative and robust targeting parameters and referral mechanisms to disrupt counterfeit COVID-19 vaccine imports.

The ABF commenced facilitating shipments of COVID-19 vaccines by Australian Government approved vaccine manufacturers for testing in December 2020 and commenced importing vaccines for public consumption in February 2021.

Using a deliberate operational approach, the ABF undertook multi-faceted activity, partnering with law enforcement agencies on a variety of initiatives to expedite and clear COVID-19 vaccine consignments across the Australian border, thereby successfully facilitating the clearance of more than 147,360,610 (as at 7 July 2022) legitimate vaccine doses since the beginning of the operation.

**Challenges arising from COVID-19**

The disruption to the aviation industry and the reduction of flights into Australia during COVID-19 meant that cargo that would normally have arrived via air cargo was sent via sea in shipping containers. This presented a challenge in managing the resources required to undertake sea cargo examinations due to hundreds of additional smaller consignments being transported to ABF examination facilities each week. This activity has now reduced from the peak of the COVID-19 pandemic, however the number of smaller consignments targeted for examination in sea cargo remains significantly higher than pre-COVID-19 times.

The redirection of resources from cargo and mail examinations to assist with the rapid growth in traveller numbers across all airports has been an ongoing challenge, as Australia is still in the process of increasing its capability to levels consistent with pre-COVID-19 times.

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The ABF has implemented a number of innovative technologies, including those for processing international arrivals and for customs users.

The SmartGate system is used for processing international arrivals. SmartGates automatically process individuals through passport control. They use facial recognition technology and ePassports to check an individual's identity. It is quick and secure, meaning individuals may leave the airport faster.

Passengers arriving in Australia are required under Australian law to identify themselves and provide certain information through the completion of an Incoming Passenger Card (IPC). An IPC is a document providing passenger identification and an effective record of a person's entry to Australia, and includes declarations relating to customs and quarantine. An IPC must be completed in English. Passengers requiring assistance to complete a passenger card can download printable sample versions of the IPC, including translations and guidance on how to complete the IPC, from the ABF's website: [https://www.abf.gov.au/entering-and-leaving-australia/crossing-the-border/at-the-border/incoming-passenger-card-\(ipc\)](https://www.abf.gov.au/entering-and-leaving-australia/crossing-the-border/at-the-border/incoming-passenger-card-(ipc)).

The Customs Connect Facility (CCF) is the communications gateway for all electronic business transactions to and from the Department of Home Affairs. Cargo Status is the product of a cumulative process within the Integrated Cargo System (ICS) that evaluates whether a consignment may be released from Department of Home Affairs and Department of Agriculture control.

The ICS is the Department of Home Affairs' single system for the management of imports and exports. The system accepts information provided by importers and exporters as well as transport and logistics service providers and provides the Department of Home Affairs and other government agencies authority for cargo movement and clearance. The ICS was developed by the Department to meet emerging industry and government needs for more effective and efficient management Australia's imports and exports. Importers use the ICS to declare the import of goods to the Department of Home Affairs and the Department of Agriculture (if required). Import declarations may be made in a variety of ways, dependent on the details of the importation and the party involved. Information is available at the following website to help users in connecting and using the ICS: [https://www.abf.gov.au/help-and-support/ics/integrated-cargo-system-\(ics\)/using-the-ics](https://www.abf.gov.au/help-and-support/ics/integrated-cargo-system-(ics)/using-the-ics).

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

Advance Passenger Processing (APP) is a two-way interface between an airline's Departure Control System and Australia's immigration databases. It confirms before boarding to the carrier that a traveller has:

- authority to travel to Australia or to depart Australia and
- has a visa or appropriate travel documents.

APP reporting enhances the Australian Government's ability to target security concerns and streamlines the border clearance process for travellers.

The Movement Alert List (MAL) is administered by the Department of Home Affairs, is a computer database that stores biographic details of identities and travel documents of immigration concern to Australia. MAL is a key tool Australia uses to apply the legislation governing the entry to and presence in Australia of non-citizens who are of concern for character or other reasons.

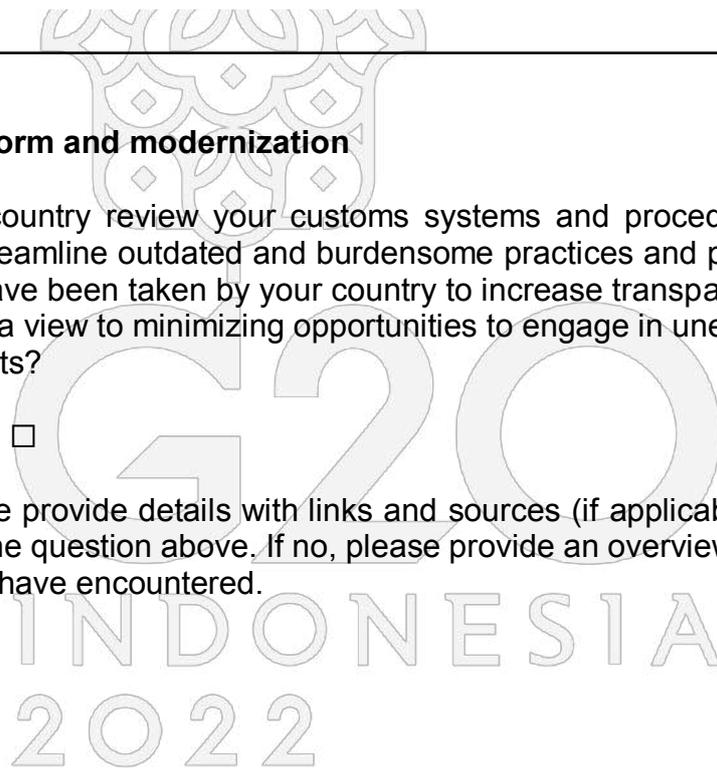
The Australian Maritime Identification System was designed to improve Australia's ability to fuse dispersed data in order to identify threats and maximise the time frame for response. This project received a commendation in the 2008 Prime Minister's Program Management Awards and was recognised as the National IT Project of the Year in the Australian Institute of Project Managers 2009 awards.

**Principle 5: Reform and modernization**

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.



Australia regularly reviews its customs systems and procedures. For example:

- In 2020, the Parliamentary Joint Committee on the Australian Commission for Law Enforcement Integrity handed down a report on its inquiry into the integrity of Australia's Border Arrangement (the inquiry). The inquiry was initiated by the committee in light of the observations and findings of ACLEI and other agencies in relation to the impact of increasing volumes of people and goods moving across Australia's borders, and the increasingly sophisticated methods being used by individuals and groups to undertake illicit movements of people and goods. The report can be found at the following website: [https://parlinfo.aph.gov.au/parlInfo/download/committees/reportjnt/024486/toc\\_pdf/IntegrityofAustralia'sborderarrangements.pdf;fileType=application%2Fpdf](https://parlinfo.aph.gov.au/parlInfo/download/committees/reportjnt/024486/toc_pdf/IntegrityofAustralia'sborderarrangements.pdf;fileType=application%2Fpdf)
- In 2020, the Australian National Audit Office reviewed fraud control arrangements in the Department of Home Affairs. The objective of the audit was to assess the effectiveness of the Department of Home Affairs' fraud control arrangements. More information on this audit can be found at the following website: <https://www.anao.gov.au/work/performance-audit/fraud-control-arrangements-the-department-home-affairs>
- In 2017, the former Department of Immigration and Border Protection (now the Department of Home Affairs) conducted a review of all licensing regimes under the Customs Act. The Review provided an opportunity for industry and Government stakeholders to offer commentary on key issues. The Department is implementing the 15 recommendations made in the Review to refine and improve components of the existing licensing arrangements, to make the licensing system more accessible, and to align the Australian Government agencies processes and systems relating to the licensing regimes. More information on this review can be found at the following website: <https://www.homeaffairs.gov.au/reports-and-publications/reviews-and-inquiries/departmental-reviews/review-customs-licensing-arrangements>.
- In 2013, the Australian Public Service Commission undertook a capability review of the Australian Customs and Border Protection Service. A capability review is a forward-looking, whole-of-agency review that assesses an agency's ability to meet future objectives and challenges. The report can be found at the following website: <https://www.apsc.gov.au/sites/default/files/2021-06/CUSTOMS%20Capability%20review.pdf>
- In 2012, the Australian National Audit Office assessed the effectiveness of the Customs and Border Protection's risk-based management of end-to-end processing of incoming international air passengers in achieving border security and passenger facilitation outcomes. The report can be found at the following website: <https://www.anao.gov.au/work/performance-audit/processing-and-risk-assessing-incoming-international-air-passengers>

Further information on the Department of Home Affairs' reviews and inquiries can be found at the following website: <https://www.homeaffairs.gov.au/reports-and-publications/reviews-and-inquiries/overview>.

To manage the risk of fraud in high volume customs processes, the Department of Home Affairs has implemented two key mechanisms:

- Measures that establish and support a high performance and professional culture resistant to corruption
- Quality assurance mechanisms, including risk-based sampling that includes fraud and corruption risk detection.

The Department of Home Affairs has also established an Integrity Framework based on a suite of interdependent policies. This Framework is set out in Australia's response to Question 1.1.

In March 2020, the Department of Home Affairs finalised its *Integrity Strategy 2025*. The strategy was informed by our current understanding of environmental challenges, risks and other vulnerabilities. The *Integrity Strategy 2025* seeks to position the Department of Home Affairs to respond to integrity risk over the period 2020-25. Its vision is that by 2025, the Department will have:

- a strong integrity culture, and a sophisticated and mature integrity management and response capability
- embedded high integrity work practices and will respond proactively and proportionately to adverse workplace behaviours and integrity concerns as and when they occur, and
- leading edge and agile capability to identify and respond to integrity threats, both in terms of the tools and technologies that support our day to-day work and in our highly trained and skilled operators.

The *Integrity Strategy 2025* will see a strategic focus on prevention, education and early intervention.

In 2019, the Integrity and Professional Standards Branch in the Department of Home Affairs consolidated its Special Investigations Unit and Code of Conduct investigations functions into a single, integrated investigations team. This change allowed the Branch to realise efficiencies and ensure investigative resources can be dynamically assigned based on current operational priorities. These arrangements also provide a capability to cross-skill investigators and facilitate a closer alignment of investigative expertise across both the Branch's administrative and criminal investigation streams.

In relation to other measures to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts, we refer to our response to Questions 1.1, 1.3 and 3.1 and 3.2.

## 6: Human resources management

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

Merit is a key part of employment in the Australian Public Service (of which customs staff are part). The APS Employment Principles in section 10A of the PS Act provide that the APS makes decisions relating to engagement and promotion based on merit.

A decision to engage or promote a person is based on merit if:

- all eligible members of the community are given a reasonable opportunity to apply
- an assessment is made of the relative suitability of candidates, using a competitive selection process
- the assessment is based on the relationship between the candidates' work-related qualities and the qualities genuinely required to perform the relevant duties
- the assessment focuses on the relative capacity of candidates to achieve outcomes related to the relevant duties
- the assessment is the primary consideration in making the employment decision.

The work-related qualities that may be taken into account when making an assessment of a candidate's suitability include:

- skills and abilities
- qualifications, training and competencies
- standard of work performance
- capacity to produce outcomes by effective performance at the level required
- relevant personal qualities, such as honesty and integrity
- potential for further development
- ability to contribute to team performance.

Further information about the APS merit principle can be found on the following website:

<https://www.apsc.gov.au/working-aps/aps-employees-and-managers/guidance-and-information-recruitment/aps-merit-principle>.

As part of Australia's law enforcement network, the ABF maintain a strong integrity framework. The ABF have a stringent assessment process for applicants seeking to join the ABF. Staff members are required to obtain an Australian Government security clearance and an Employee Suitability Clearance.

The ABF is committed to building and valuing a diverse workforce that represents the community we serve. The ABF foster inclusiveness, and embrace the diversity of our people. The ABF strive to ensure all its staff feel included, have equal access to services and opportunities and can bring their authentic selves to work.

ABF officers' salaries and financial remunerations are aligned with the APS Employment Principles and the *Fair Work Act 2009*, which provides protections for workers including workplace rights.

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## Principle 7: Relationship with the private sector

### 7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

In recognition of the important role of industry in customs and border protection, the Department of Home Affairs and the ABF released the *Industry Engagement Strategy 2020: Trade, Customs and Traveller (Industry Engagement Strategy 2020)* which outlines the approach to industry engagement on trade, customs and traveller facilitation. It provides a framework for engagement and consultation between Government and industry on a broad range of policy, operational and regulatory issues.

The *Industry Engagement Strategy 2020* outlines the following principles for Government engagement with industry:

- Engagement will be based on agreed strategic direction and implemented through forward work plans, reviewed regularly;
- The Department of Home Affairs will be open, pro-active and equitable in the provision of information to industry;
- Digital channels will be utilised as the first line of communication and avenues for engagement will be well-defined, accessible;
- Opportunities for two-way engagement will be provided, including through industry consultative committees, issue-specific industry advisory groups and an annual Industry Summit;
- Industry will be involved in the development and design of policy, processes and systems; and
- Feedback will be provided following consultation.
- The *Industry Engagement Strategy* can be found at the following website: <https://www.abf.gov.au/trade-and-goods-compliance-subsite/files/ies-trade-customs-traveller.pdf>
- The Department of Home Affairs (including the ABF) also established the Compliance Advisory Group which acts a collaborative forum for Government and industry to co-design solutions to compliance issues. Industry membership consists of association members who have ongoing membership, and non-association members who are appointed for two-year periods. It is not a decision-making body, however it makes recommendations to senior management of the ABF and the Department of Home Affairs. It is also an advisory group to the National Committee on Trade Facilitation (NCTF).

An example of a collaborative partnership between Government and industry is the *Australian Trusted Trader* programme. The pilot phase of this programme commenced in 2015. It is a voluntary accreditation scheme which recognises secure supply chain and compliant trade practices, offering trade facilitation benefits tailored to the accredited businesses. Accreditation is available to all Australian businesses regardless of size who are active in the international trade supply chain and meet or exceed the required standards. Further information about the *Australian Trusted Trader* programme can be found at the following website: [Australian Trusted Trader \(abf.gov.au\)](https://www.abf.gov.au/australian-trusted-trader)

### ***Fintel Alliance***

The ABF, with several other agencies is a member of the Fintel Alliance, a group chaired by AUSTRAC (the financial regulator), which also has private industry partners from the financial sector. The aim is to bring a cross section of government and private partners to develop a collaborative understanding of the nature, scale and scope of threats of illicit value transfers in Australia and raise the intelligence value of transaction and Suspicious Matter Reports.

The activity undertaken by the ABF in the Fintel Alliance has targeted and assessed suspected trade based money laundering (TBML) activities. The ABF has provided education and training on TBML activities, as well as other illicit financial flows behaviours. This has enabled the financial sector to conduct internal reviews to identify and mitigate

## **Principle 8: Audit and reporting**

**8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

### ***Fraud and Corruption prevention***

The ABF has a Fraud and Corruption Control Plan (FCCP) that is reviewed annually. The FCCP provides guidelines on the implementation of fraud prevention, detection, investigation, reporting and data collection procedures and processes in accordance with the Commonwealth Fraud Control Framework and the ISO 31000:2018 Risk Management – Guidelines.

In addition, Fraud and Corruption Risk Assessments are conducted for critical operational functions, which must be reviewed biennially. Examination of the fraud and corruption controls is a key element of the compliance/assurance activities conducted in the ABF both at the regional and national levels. The outcomes of these assurance activities are reported to the senior governance committees in the ABF and the Department of Home Affairs.

The AFP may also undertake targeting of specific industries or occupations where there are vulnerabilities for organised crime to exploit, which could include corruption of Commonwealth Public Officials. Should the AFP investigate a matter related to corruption of public officials, then any vulnerabilities or lessons learned would be assessed and considered by all relevant agencies impacted to prevent corruption and improve integrity.

### ***ACLEI Corruption Prevention Community of Practice***

ACLEI engages with the Commonwealth law enforcement agencies (LEAs) in its jurisdiction to prevent and address corruption risks and strengthen their integrity frameworks. ACLEI's Commonwealth Corruption Prevention Community of Practice (CP CoP) is a cornerstone of its prevention engagement.

The CP CoP convenes quarterly to facilitate information-sharing and discussion among integrity practitioners on challenges and opportunities in integrity and corruption prevention. Each forum includes contributions from ACLEI, LEAs, and external national and international integrity experts, to share best practice, innovative approaches, insights and ideas. Every forum is centred on a different theme, which aligns with ACLEI's [Corruption Prevention Strategy 2021-24](#) and is informed by corruption investigations, ACLEI's annual Vulnerabilities Brief, and feedback from LEAs. In 2021/2022, the themes were:

- Unauthorised Access
- Ongoing Employment Suitability
- Conflicts of Interest
- Grooming

#### *ACLEI Corruption Prevention engagement and training*

ACLEI's corruption prevention function centres on raising awareness of corruption risks and prevention strategies. This is achieved by delivering bespoke corruption prevention basic training and annual refresher training to integrity, security, risk, governance and audit professionals from all agencies within ACLEI's jurisdiction. These training sessions are designed to improve the understanding of ACLEI's capabilities and functions and ensure ACLEI can work proactively with agencies to achieve the best possible corruption prevention, detection and investigative outcomes.

#### **Reporting and investigating corruption**

ACLEI can receive reports of corruption allegations from the public or through specific reporting functions of the law enforcement agencies it oversees. ACLEI undertakes criminal and corruption investigations. The Integrity Commissioner seeks to ensure that all corruption issues are properly addressed. All information provided to ACLEI is assessed for its suitability for investigation. Guidelines used by internal decision-makers with regard to notification and referrals provided to the Integrity Commissioner are published on ACLEI's [website](#). Please also see Australia's response to Question 2B, which sets out how the Integrity Commissioner can deal with a corruption issue.

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### **Auditing**

The purpose of the Australian National Audit Office (ANAO) is to support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby drive improvements in public sector performance.

Under the *Auditor-General Act*, the Auditor-General's functions or powers include:

- annual financial statements audits of Commonwealth entities, Commonwealth companies and their subsidiaries, including the audit of the Australian Government's consolidated financial statements
  - these audits are designed to give assurance to the Parliament that each entity's and the whole-of-government financial statements fairly represent their financial operations and positions at year end. Insights and findings from the Financial Statements Audit Services program are tabled in the Parliament twice a year, generally in May and December.
- conducting performance audits and assurance reviews of Commonwealth entities and Commonwealth companies and their subsidiaries
  - The ANAO's performance audit activities involve the audit of all or part of an entity's operations to assess its economy, efficiency, effectiveness, ethics, and legislative and policy compliance. The ANAO identifies areas for improvement in aspects of public administration, and makes specific recommendations to assist public sector entities to improve their program management.
- auditing annual performance statements of Commonwealth entities on request, in accordance with the PGPA Act
  - Performance statements audits are designed to give assurance to the Parliament that an entity's performance statements have been prepared, in all material respects, in accordance with the requirements of Division 3 of Part 2-3 of the Public Governance, Performance and Accountability Act 2013.
- at any time, causing a report to be tabled in either house of the Parliament on any matter.

The ANAO does not have a specific mandate with respect to the detection of corruption and does not investigate or prosecute corruption.

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**8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

The *Public Interest Disclosure Act 2013* (Cth) (PID Act) is an important element of the Commonwealth's integrity and transparency framework and is one mechanism by which federal customs officials may report wrongdoing. The PID Act enables public officials to disclose suspected wrongdoing by another public official or by an Australian government agency. Suspected wrongdoing is defined broadly and includes fraud, serious misconduct and corrupt conduct as well as minor wrongdoing.

The PID Act generally requires that an **internal disclosure** be made within government in the first instance – within the discloser's agency, or the agency to which the conduct relates. A public official may also make an internal disclosure to the Commonwealth Ombudsman or to the Inspector-General of Intelligence and Security (IGIS) (if the conduct relates to an intelligence agency), if the discloser believes on reasonable grounds that it would be appropriate for the disclosure to be investigated by the Ombudsman or the IGIS.

The PID Act also enables a public official to make an **external disclosure** to any person (other than a foreign public official) if specific criteria have been met, including:

- an internal disclosure must have already been made and the investigation has not been completed within the prescribed 90-day timeframe, or the discloser believes on reasonable grounds that the investigation, or the response to the investigation, was inadequate
- the disclosure is not, on balance, contrary to the public interest, and
- the disclosure does not involve intelligence information (as defined at section 41 of the PID Act) or relate to an intelligence agency.

A public official may also make an '**emergency disclosure**' if there is a real and imminent danger to health or safety, or the environment, in specific circumstances. Among other matters, there must be exceptional circumstances justifying the discloser's failure to first make an internal disclosure, or to justify an emergency disclosure being made before an internal disclosure investigation is completed (if an internal disclosure has been made).

The PID Act also provides that public officials can make a '**legal practitioner disclosure**', for the purposes of obtaining legal advice or professional assistance from the recipient in relation to the discloser making, or proposing to make, a public interest disclosure. The recipient must hold an appropriate security clearance and the disclosure cannot include intelligence information.

Public officials who make a disclosure in accordance with the PID Act have protections including:

- immunity from civil, criminal or administrative liability or contractual action for making a disclosure, and
- a right to apply to a federal court for compensation, apologies and other orders if a discloser suffers reprisal or retaliatory action.

The PID Act also makes it an offence to:

- take, or threaten to take, reprisal action against a discloser
- use or disclose identifying information about a discloser, unless an exception applies (for example, where the information is used for the purposes of the PID Act, or the discloser has consented to the use or disclosure of the information).

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

Operation JARDENA (Op JARDENA) was established to better coordinate and bolster ABF's holistic efforts to combat organised criminals and their insider partners in Australia's international supply chain.

A trusted insider is a person who exploits their legitimate role in the supply chain to facilitate illicit activity. They do this by circumventing border controls, giving sensitive information or providing unlawful access to cargo.

JARDENA Strike Teams (JST) have been established across Australia to limit the ability of transnational serious organised crime groups to exploit border vulnerabilities and to remove active threats and trusted insiders through regulatory processes.

If internal corruption is identified, OP JARDENA refers matters to the Department of Home Affairs Integrity and Professionals Standards Branch or to ACLEI.

The AFP may also undertake targeting of specific industries or occupations where there are vulnerabilities for organised crime to exploit, which could include corruption of Commonwealth Public Officials. Should the AFP investigate a matter related to corruption of public officials, then any vulnerabilities or lessons learned would be assessed and considered by all relevant agencies impacted to prevent corruption and improve integrity.

### *ACLEI Corruption Prevention Community of Practice*

ACLEI engages with the Commonwealth law enforcement agencies (LEAs) in its jurisdiction to prevent and address corruption risks and strengthen their integrity frameworks. ACLEI's Commonwealth Corruption Prevention Community of Practice (CP CoP) is a cornerstone of its prevention engagement.

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Australia has supported and participated in various initiatives that go to strengthening international cooperation in countering corruption in customs.

The Department of Home Affairs' international engagement activities include capacity-building with a focus on assisting countries in the Pacific region to enhance their integrity and anti-corruption measures. For example, in 2019, the Department of Home Affairs hosted a Short Term Mission with a representative from the Papua New Guinea (PNG) Immigration and Customs Authority (ICA). As part of this Short Term Mission, the Department of Home Affairs provided a comprehensive briefing on its Integrity Framework, with a view to supporting the PNG ICA to enhance its own internal integrity framework and anti-corruption mechanisms.

As part of international collaboration on integrity related matters, the Department of Home Affairs engages through the B5 and the World Customs Organization. This includes sharing and learning how partners use, or are planning to use, their organisational culture and emerging technologies to help minimise integrity risks to their respective organisations.

ACLEI provides technical advice to provide support for Australia's representation at various international anti-corruption events. In 2022, these have included the G20 Anti-Corruption Working Group, APEC Conference 2022 and APEC Anti-Corruption and Transparency Experts Working Group. In these fora, there are opportunities to provide feedback on and learn about international prevention and integrity initiatives. ACLEI has also contributed to the American Bar Association's Rule of Law Initiative/UNODC Regional Office for Southeast Asia and the Pacific project on strengthening law enforcement integrity in Southeast Asia.

**11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?**

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

ACLEI is Australia's prevention authority for the purposes of article 6(3) of the UNCAC, and is Australia's focal point for the UNODC Intergovernmental Working Group on Corruption Prevention. Corruption prevention is one of the Integrity Commissioner's core functions and is essential to ACLEI's vision, purpose and objectives.

The ABF's Border Related Financial Crimes Unit (BRFCU) has been actively engaging with various Asia-Pacific partner agencies to identify illicit value transfer activities. Identified best practices are shared with those agencies with a view to develop their capability. The use of trade data exchanges has assisted partner agencies with intelligence to identify new avenues of enquiry in their investigations. Where required, Mutual Assistance Requests have been processed to provide the partner agencies with evidence required for their prosecutions. Whilst corruption within customs agencies was not present, potential corruption within the trade industry was identified and referred to appropriate authorities.

## Countering Corruption in Customs related to Organized Crime

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Australia undertakes a variety of activities to map corruption risks.

Operational activity conducted by OP JARDENA has identified a high presence of persons with criminal associations working within Australia's supply chain. The operation has mapped out vulnerabilities and methodologies being utilised by serious and organised crime groups to import illicit goods.

Assessments by the AFP are undertaken on industries or occupations where there are risks of criminal exploitation, and not just where these risks are related to organised crime or money laundering. Intelligence assessments/products are developed and circulated to inform on risks and vulnerabilities.

The ABF's Border Related Financial Crimes Unit has contributed to education in a variety of fora and contributed to methodology papers published by the World Customs Organization, UNODC, Five Eyes Law Enforcement Group (FELEG) and Egmont Group. A focus on trade based money laundering has resulted in an ABF case study being used as an example of disrupting criminal activities. In this respect, highlighting the carefully and well documented assessment brings to the fore the accountability and responsibility of the agency. This mitigates risks of corruption within the agency. Links to some of the methodology papers are provided below:

- <https://www.fatf-gafi.org/media/fatf/documents/Partnering-int-the-fight-against-financial-crime.pdf>
- <http://www.fatf-gafi.org/media/fatf/content/images/Trade-Based-Money-Laundering-Risk-Indicators.pdf>

Corruption of officials at Australia's border remains a real and significant threat given the important role the border plays in many transnational and/or organised crime groups. The active recruitment of law enforcement and other border officials by transnational serious organised crime (TSOC) groups often occurs through a grooming process (see case study below). Relationships between compromised officials and organised crime groups have the potential to compromise Australia's border integrity through the unauthorised disclosure of classified information and undermining official decision making. The below case study of Operation Zeus is an example of this.

### **Operation Zeus**

Operation Zeus was a joint investigation conducted by ACLEI, the AFP and the Department of Home Affairs.

It concerned an allegation that an ABF officer assisted a criminal syndicate by facilitating the importation of a shipping container of illicit tobacco into Australia. The ABF officer was identified as a result of his multiple unlawful accesses to various ABF computer systems.

The investigation found that between March and June 2017 the ABF officer accessed these systems to identify a suitable company to facilitate an undetected importation and to monitor the container to confirm when it would be safe to collect. The officer then disclosed information to the syndicate via an intermediary about the customs status of the shipping container.

Further, the investigation established that the officer accepted a bribe totalling \$100,000 from an associate of the criminal syndicate. The associate was a former employee of the Australian Customs and Border Protection Service (ACBPS).

The ABF officer was arrested and charged on 8 August 2017. They pled guilty to the charges of receiving a bribe and to aiding and abetting the importation of tobacco products knowing of an intent to defraud revenue. Following an appeal, on 11 November 2020 the Supreme Court of New South Wales sentenced the ABF Officer to an aggregate term of imprisonment of 3 years and 6 months with a non-parole period of 2 years. In related proceedings the Supreme Court ordered that approximately \$1.8 million of the ABF officer's assets be forfeited to the Commonwealth. This included several properties, cash and bank accounts.

This investigation is an example of how personal and professional relationships may evolve in ways that facilitate inappropriate and illegal behaviour, including at Australia's border. The associate involved had been targeted by the criminal syndicate to act as the intermediary between the ABF official and the syndicate. As a former employee of ACBPS their knowledge of the agency was a valuable asset. Such relationships can create opportunities for corrupt conduct to occur, in addition to the existence of corruption vulnerabilities, including Commonwealth officers' unrestricted access to various computer systems, which in this case, enabled the multiple unlawful accesses to classified information.

ACLEI has observed grooming in the course of its investigations into serious and systemic corruption. The following case study highlights how a Commonwealth officer employed as a cargo inspector was groomed by an individual for commercial advantage. A suite of resources on the corruption vulnerability of grooming is available on ACLEI's [website](#).

### **Operation Voss**

Between 2012 to 2017, a former official of the Department of Agriculture, Water and the Environment was groomed by, and ultimately provided corrupt assistance to, an importer of cut flowers.

In the initial phase of their relationship, the importer would reach out to the official for assistance with navigating the inspection process. At this stage the information sought and provided was publicly available and did not raise the suspicions of the official. The importer gave the official a wide range of gifts, including bottles of whiskey, cut flowers, holidays, cash and even secondary employment on his flower farm.

The importer started to request specific assistance and official information. By this time, the official felt indebted to the importer, and as a result made a number of illegal disclosures of a commercially sensitive nature that gave the importer insight into the activities and pricing of his competitors. The official would either text the information to the importers or write it down on paper from the screen. In addition, the official self-assigned the importer's inspections, which he facilitated by waiving fumigation requirements and accepting samples from the importers rather than representative sampling.

The official resigned from his job, was convicted of criminal offences of bribery and unauthorised disclosure and was given a suspended sentence of 3 years' imprisonment and a \$10,000 fine.

The importer was also convicted for providing corrupting benefits to a Commonwealth official and was sentenced to 18 month's imprisonment and a \$20,000 fine, to be released on a recognisance of \$2,000 to be on good behaviour for 2 years.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Australian Criminal Intelligence Commission (ACIC), in partnership with Sport Integrity Australia (SIA), develop intelligence products that investigate the involvement of organised crime in Australian sport and related sport activities, such as sports gambling. These reports are often distributed to other law enforcement agencies, sport, and government regulators.

An example is ACIC's 2013 report, '[Organised Crime and Drugs in Sport](#)'. The report revealed that there are many threats to the integrity of sports, particularly in relation to threats posed by illicit drug use and criminal associations. Illicit drug use by athletes leaves them particularly vulnerable to exploitation for other criminal purposes, including match fixing and fraud arising out of the provision of inside information.

Other ACIC [reports](#) have noted that organised criminals exploit the betting industry to profit from the manipulation of sports competitions. This is done by infiltrating online betting operator, by becoming direct or indirect owners of those operators, and laundering money through unregulated online sports betting sites located outside the jurisdiction.

Sport Integrity Australia's 2018 [Report of the Review of Australia's Sports Integrity Arrangements](#) provides an overview of the threat of organised crime involvement in Australian sport.

1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As outlined in Question 1.1, there are a number of publicly available reports that investigate the involvement of organized crime in Australian sports. SIA coordinates and works with law enforcement partners to publish information where appropriate, noting some intelligence products contain information not permitted for public dissemination.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Public awareness is crucial to maintaining the integrity of Australian sport and educating the public about the benefits of keeping sport clean.

SIA provides education resources about sport integrity for all levels of athletes, their parents, teachers, coaches and support personnel. This includes face-to-face outreach events, newsletters, an e-Learning hub, and a school program to ensure future elite athletes, coaches and support personnel understand the importance of integrity in sport.

SIA is also active through its website and social media channels, and has developed a podcast which goes behind the scenes of SIA and meets the people associated with clean, fair sport to answer questions relating to anti-doping and integrity in sport.

**Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Australia has criminalised bribery of public officials under Divisions 141 and 142 of the *Criminal Code Act 1995* (Criminal Code). Each State and Territory also has legislation criminalising bribery of public officials. These offences are consistent with the UNCAC. Specific sport corruption offences, guidelines, and policies are also established by Australian federal, state and territory governments:

#### **Governance/Corruption**

- [Australian Sports Anti-Doping Authority Amendment \(Sport Integrity Australia\) Act 2020](#)
- [Mandatory Sports Governance Principles \(Sport Australia\)](#)
- [ASC Sport Investment Framework](#): Government funding for sport is conditional on minimum standards being met)
- [Australian Sports Commission \(ASC\) Integrity Guidelines for directors and leaders of sporting organisations](#)
- [Corporations Act 2001](#): mandating that corporations, including most National Sporting Organisations adopt a whistleblower policy.

#### **Match-fixing and sports gambling**

- [National Policy on Match-Fixing in Sport](#)
- [Interactive Gambling Act 2001](#)
- State and Territory legislation:
  - [Crimes Amendment \(Cheating at Gambling\) Act 2012 \(NSW\)](#)
  - [Criminal Law Consolidation \(Cheating at Gambling\) Amendment Act 2013 \(SA\)](#)
  - [Crimes Amendment \(Integrity in Sport\) Act 2013 \(VIC\)](#)
  - [ACT Criminal Code \(Cheating at Gambling\) Amendment Act 2013 \(ACT\)](#)
  - [Criminal Code \(Cheating at Gambling\) Act 2013 \(NT\)](#)
  - [Criminal Code \(Cheating at Gambling\) Amendment Act 2014 \(Qld\)](#)
  - Western Australian [Criminal Code Compilation Act 1913](#) and the [Gaming and Wagering Commission Act 1987](#) (Not specific to match-fixing; however, provisions are sufficient to address activity such as match fixing)
  - [Tasmanian Criminal Code Act 1924](#) (Section 253A) (Not specific to match-fixing; however, provisions are sufficient to address activity such as match fixing)

#### **Doping**

- [Sport Integrity Australia Act 2020](#)
- [Australian Sports Anti-Doping Authority Amendment \(Enhancing Australia's Anti-Doping Capability\) Act 2020](#)
- [Sport Integrity Australia Regulations 2020](#)
- [Sport Integrity Australia Amendment \(Enhancing Australia's Anti-Doping Capability\) Regulations 2020](#)
- [National Anti-Doping Framework](#)

#### **Safeguarding/Member Protection**

- [Commonwealth Child Safe Framework](#)
- [National Principles for Child Safe Organisations](#)
- [Child safe sport framework](#)
- [Member Protection Policy](#)

2.2 Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes X No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

Australia has a comprehensive legal framework for gambling and betting activities applicable to sports competitions. The *Interactive Gambling Act 2001* establishes rules for companies that offer or advertise gambling services. It covers all gambling that takes place online, through a website or app and via a telephone. The Act makes it illegal for gambling providers to offer some online services to people in Australia, including in-play sports bettings and sports betting services which do not hold an Australian licence.

As outlined at 2.1, there are also various State and Territory legislation that governs the gambling and betting industry.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Sports Betting Operational Model**

Australia has established the Sports Betting Operational Model (SBOM), a system of tripartite cooperative partnership between sporting organisations, wagering service providers, and state and territory regulators, underpinned by consistent wagering legislation introduced and implemented at the state and territory level. To date, it has been an effective model to prevent and detect sport corruption, particularly that involving sports gambling. Key components of this to assist combatting match-fixing include:

*Sports Controlling Body (SCB) recognition status*

Gambling regulators in Victoria and New South Wales are responsible for determining applications made by sporting organisations to be designated as SCBs in relation to the events (or class of events) that they control. For a sport to be designated as the SCB for an event they must demonstrate they control the event that is the subject of the application, and have appropriate integrity measures in place. Following the designation of an SCB for an event, the SCB would then be empowered to enter into Product Fee and Integrity Agreements (PFIA) with WSPs. Generally speaking, WSPs that have not entered into PFIA's with a SCB are prohibited from offering markets on events under the control of the SCB.

*Product Fee and Integrity Agreements (PFIA's)*

A key function of PFIA's is the sharing of information where a WSP notices suspicious activity on a given market. This gives the sport oversight of betting integrity risks and may enable them to commence an internal investigation into any suspicious activity, creating a control on competition manipulation. SCB's can negotiate with WSPs information sharing requirements.

### Additional initiatives

Further initiatives and practices for tackling corruption in sport include:

- AUSTRAC (Australian Transaction Reports and Analysis Centre): AUSTRAC is the responsible Australian Government agency for detecting, deterring and disrupting criminal abuse of the financial system to protect the community from serious and organised crime. AUSTRAC mandates that entities providing a 'designated service' under the *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (AML/CTF Act) are required to submit Suspicious Matter Reports to AUSTRAC in certain circumstances. Gambling operators are subject to these requirements.
- Sport Integrity Australia (SIA) was established in 2020 that brought together various sports integrity functions across the public sector. SIA is the central body for policy development, intelligence, investigations (primarily of doping cases), education, outreach and capability building in relation to sport integrity.
- The Australian Sports Integrity Unit (ASIU), established within the Australian Criminal Intelligence Commission (ACIC), Australia's national criminal intelligence, is a dedicated sports integrity unit funded by Sport Integrity Australia. The ASIU maintains national criminal intelligence powers and capabilities focused on transnational and serious organised criminal activity linked to sports and racing corruption, and criminal links to and exploitation of Australian sport. The SBIU works in partnership with and supports all stakeholders in their efforts to protect the integrity of Australian sport, which includes information sharing agreements between the ACIC and sports.

### Principle 3: Ensure effective law enforcement against corruption in sport

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Sport Integrity Australia has hosted two conferences for Australian state and territory law enforcement officials to discuss and present on detection, investigation and collaboration strategies in relation to all sport integrity threats, including corruption in sport. The latest conference, titled 'Threats to Sport Integrity: Collaboration for Impact' conference was devoted to Sport Integrity Australia and law enforcement bodies to work towards a formal, national capability dedicated to coordinating the collection, analysis and dissemination of information and intelligence.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **General reporting of sport corruption**

Many sporting organisations in Australia have their own reporting and investigative mechanisms. For example, the Australian Football League's Integrity Unit is able to investigate allegations of match-fixing. The SIA also offers a reporting function where participants of sports who have adopted SIA's complaints and disputes handling process can make reports, including anonymously if they wish.

### **Effective protections of reporting persons**

Whistleblower protection laws exist in Australia under the *Corporations Act 2001* (Corporations Act) which extend to all criminal matters, not just sport corruption. As soon as a person who meets the criteria for an 'eligible whistleblower' makes a disclosure or report, they are automatically able to access the whistleblower protections available under the Corporations Act.

The *Public Interest Disclosure Act 2013* (PID Act) also establishes a comprehensive framework for protecting Commonwealth public sector whistleblowers. Further information on the operation of the PID Act is outlined at Part A, Question 8.2.

## **Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Australia acknowledges the importance of collaboration and cooperation among lawmakers, law enforcement and corruption prevention authorities at the domestic and international level to strengthen responses to combatting corruption in sport.

Australia has been an active participant in various international bodies established to strengthen cooperation. This includes:

- **Council of Europe Enlarged Partial Agreement on Sport (EPAS):** Australia contributed to the drafting of the Council of Europe (CoE) 'Macolin Convention' on match-fixing through EPAS. While not a member of CoE, Australia is considered a member of EPAS through its involvement in drafting the Macolin Convention and input into the Group of Copenhagen
- **International Partnership Against Corruption in Sport (IPACS):** Australia is a member of IPACS, a multi-stakeholder platform with the mission "to bring together international sports organisations, governments, inter-governmental organisations, and other relevant stakeholders to strengthen and support efforts to eliminate corruption and promote a culture of good governance in and around sport".
- **Group of Copenhagen:** The Australian Sport Integrity Unit (ASIU) is Australia's representative on the Advisory Group of the Macolin Convention's Follow-up Committee to enhance the establishment, operation, and development of National Platforms.
- **INTERPOL Match-Fixing Task Force (IMTF):** SIA and the ASIU is a participant of the IMTF.
- **UNODC Safeguarding Sport from Corruption:** Australia makes expert contributions to UNODC publications and resources.
- **Council of Europe KCOOS+:** Australia assisted the CoE implement anti-match fixing frameworks throughout the Pacific in 2018, and attended the Pacific Regional Seminar hosted in Fiji in 2019.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Australian Sport Integrity Unit (ASIU) is Australia's representative on the Group of Copenhagen Advisory Group of the Macolin Convention's Follow-up Committee which aims to enhance the establishment, operation, and development of National Platforms. National Platforms are dedicated to the co-ordination of the fight against competition manipulation at the national level. The Group of Copenhagen pools the representatives of National Platforms, functioning as a global network of operationally engaged experts, working together, and supporting each other to detect, sanction and prevent sports competition manipulation. Further details of Australia's engagement with international bodies is outlined at Question 4.1.

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Australian Sports Intelligence Unit (ASIU) is supported by the Australian Criminal Intelligence Commission (ACIC) and Sport Integrity Australia (SIA). The ACIC is Australia's national criminal intelligence agency and its functions include collecting, correlating, analysing and disseminating criminal information and intelligence. The ACIC works with law enforcement partners to make Australia hostile to criminal exploitation, producing intelligence to inform a range of intervention and prevention strategies. The ASIU performs this function with a specific focus on protecting sport in Australia from serious and organised crime threats. The ASIU disseminates intelligence to Australian and International law enforcement agencies, regulatory bodies and sport integrity units. Intelligence products are generally classified, however the ACIC does produce some unclassified reports which can be found on the ACIC website: [www.acic.gov.au](http://www.acic.gov.au).

The ACIC also works closely with the Australian Institute of Criminology to build an evidence base to inform policy and practice for addressing crime in Australia, through crime and justice research. For more information about the Australian Institute of Criminology see [www.aic.gov.au](http://www.aic.gov.au).

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Australia recognises that organised crime and money-laundering can enhance the risks of corruption in sport. The ASIU monitors financial intelligence and undertakes targeted intelligence collection and analysis to identify and improve strategic understanding of serious and organised crime threats to sport in Australia, including through key enablers such as corruption. The secondment of an ACIC staff member to Sport Integrity Australia provides greater opportunity to identify linkages between corruption in sport and serious and organised crime and related offences such as money laundering. The ACIC, via the ASIU, also assists Sport Integrity Australia understand serious and organised crime threats to sport and develop appropriate response strategies. For example, the ACIC has assisted Sport Integrity Australia with an assessment of serious and organised crime risks associated with the foreign ownership of sporting clubs in Australia. Almost all organised crime is motivated by profit. The ACIC helps to remove the financial motivation to engage in criminal activity by investigating financial crime and developing intelligence products that better inform the response to financially motivated criminal activity.

These products cover topics such as new and emerging methodologies to launder money, including cryptocurrency, and identify individuals potentially engaged in this kind of criminal activity domestically and internationally.

The ACIC contributes to the Australian Federal Police led Criminal Assets Confiscation Taskforce to facilitate the physical recovery of proceeds of crime, as well as the Australian Tax Office (ATO) led Serious Financial Crime Taskforce to facilitate the coordinated identification of and response to financially motivated criminal activity. The ACIC also participates in various other taskforces to enhance the integrity of the financial system in Australia, including the ATO-led Phoenix Taskforce and Black Economy Standing Taskforce, and the AUSTRAC-led Fintel Alliance.

**5.3 Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?**

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

A key focus across Australia's serious and organised crime priorities is to work closely with domestic and international partners. Close cooperation is crucial to disrupting the transnational activities of serious and organised crime targets, either based offshore or with strong offshore links, and to reducing their impact on Australia.

The ACIC routinely engages INTERPOL and EUROPOL via the National Central Bureau of Australia within the Australian Federal Police. The ACIC discloses information and intelligence to prescribed international bodies, including INTERPOL, EUROPOL and UNODC.

The ASIU which performs the role of Australia's National Platform for the purposes of the *Council of Europe Convention on the Manipulation of Sports Competitions* (the MACOLIN Convention), serves as an information hub, collecting and disseminating information and intelligence. This includes receiving and analysing information on irregular and suspicious betting activity and transmitting information to relevant authorities. The ASIU has direct engagement with the INTERPOL Match-Fixing Task Force (IMFTF).

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1 Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including**

programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The majority of Australian sports organizations are obliged to adhere to regulations and legislation that mirrors corporate entity provisions. While there is no legal requirement for sports organizations to become incorporated in Australia, many sports clubs choose to incorporate, either as 'incorporated associations' under the applicable state or territory legislation (the Associations Incorporations Acts) or as corporations under the Corporations Act. Organizations that incorporate are then obliged to adhere to requirements under these laws. For example, National Sporting Organisations are required to implement whistleblower policies under the Corporations Act. Major events are generally established under these corporate structures and overseen by Government to ensure effective and robust accountability.

Sports organizations are also encouraged, and in practice, are mandated to adhere to Sport Australia's Sport Governance Principles as adherence to the principles is a prerequisite for government funding.

Sport Australia requires National Sporting Organisations to meet governance and integrity standards to access government funding and recognition as a national representative for international sport competitions. These are detailed through the '[Sport Governance Principles](#)' and '[Sport Governance Standards](#)'. Sport Australia collaborates with Sport Integrity Australia to assess sports compliance with integrity components of their governance frameworks.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In addition to the matters set out in Australia's response to Question 6.1, SIA has also developed the [National Integrity Framework](#), a streamlined suite of policies that sets out the broad expectations for the conduct of all participants in sport. These expectations relate to safeguarding children, member protection, competition manipulation and sports wagering, and the misuse of drugs and medicines. This is supported by the Independent Complaints Handling Model, a system for resolving complaints and administering disciplinary action arising from an individual or organisation engaging in prohibited conduct under the National Integrity Framework through a collaboration between National Sporting Organisations, SIA and the National Sports Tribunal that will provide an independent, transparent, and fair complaint management system for all involved in sport.

Sporting organisations that have been assigned Sports Controlling Body (SCB) status by state and territory gambling regulators are also subject to meeting appropriate integrity standards. They are required to [regularly report](#) suspected breaches of their integrity policies to those regulators.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

SIA plays an active role in establishing forums and initiatives to enhance trust and cooperation among sports organisations, law enforcement and corruption prevention authorities. SIA has hosted two forums for federal, and state and territory law enforcement bodies to discuss greater cooperation activities and sharing of experiences. There is regular dialogue with sporting organisations providing advice, support, and resources to strengthen their integrity frameworks and response.

ACIC's Australian Sports Integrity Unit (ASIU) also has developed strong relationships with sporting organisations and federal, and state and territory law enforcement agencies for the purposes of information exchange and monitoring activities.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organisations is predominantly the responsibility of sports organizations to address through their internal policies. Government bodies, such as Sport Integrity Australia and Sport Australia will assist sport organizations with policy development to ensure strong frameworks exist within sport to strengthen their integrity frameworks and response to the misconduct of those entities.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please refer to Questions 6.2 and 2.3 above.

### HOLISTIC QUESTION

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

Australia does not have any additional information to provide.



## BRAZIL

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

**1.1** Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

The RFB has a code of conduct, established by Ordinance RFB No. 773 of June 24, 2013. There is also the Ethics Commission of the Federal Revenue Service - CE-RFB, which was created by means of Ordinance 3262, of August 19, 2011, in compliance with the provisions of Decree No. 6,029 of February 1, 2007. The Ethics Commission is a collegiate of a deliberative nature, part of the Ethics Management System of the Federal Executive Branch. The main objective of the CE-RFB is the promotion and dissemination of the concepts and behaviors related to the ethical conduct expected of all public agents working in the RFB, thus considered all those who, by law, contract or any other legal act, provides services to the RFB of a permanent, temporary, exceptional or occasional nature, regardless of being remunerated or not. It is also part of the CE-RFB's attributions to analyze cases of possible ethical misconduct by these public agents and respond to queries related to ethical issues.

In 2020, RFB launched its Integrity Program, by means of Ordinance 4.220, August 20, 2020, in order to promote the prevention, detection, remediation and punishment of corrupt practices, fraud, irregularities and ethical and conduct deviations within the scope of the RFB, in accordance with the provisions of Decree No. 9,203, of November 22, 2017, and of CGU Ordinance No. 57, of January 4, 2019.

The RFB has several branches in charge of its integrity programme that are responsible for overseeing its implementation and management throughout the RFB. The Ethics Committee is responsible for promoting and disseminating the concepts and behaviours related to ethical conduct expected from all public RFB employees. The Internal Audit and the Internal Affairs Units are responsible for auditing, investigating and enforcing the consequences for RFB employees that engage in corrupt activities. The ombudsman is responsible for direct and independent channels for receiving complaints.

<https://www.gov.br/receitafederal/pt-br/aceso-a-informacao/institucional/arquivos-e-imagens/codigodeconduta>

[http://www.planalto.gov.br/ccivil\\_03/\\_ato2007-2010/2007/decreto/d6029.htm](http://www.planalto.gov.br/ccivil_03/_ato2007-2010/2007/decreto/d6029.htm)

[http://www.planalto.gov.br/ccivil\\_03/\\_ato2015-2018/2017/decreto/d9203.htm](http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2017/decreto/d9203.htm)

<https://www.gov.br/prf/pt-br/canais-de-atendimento/ouvidoria/portaria-no-57-de-4-de-janeiro-de-2019.pdf>

<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=111889>

**1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Lack of human resources, continuous budgetary constraints and aging staff pose a significant challenge for Brazilian tax and customs administration not only in the integrity units, but the whole RFB.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

In 2020, RFB launched its Integrity Program, by means of Ordinance 4.220, August 20, 2020, in order to promote the prevention, detection, remediation and punishment of corrupt practices, fraud, irregularities and ethical and conduct deviations within the scope of the RFB, in accordance with the provisions of Decree No. 9,203, of November 22, 2017, and of CGU Ordinance No. 57, of January 4, 2019.

The RFB has several branches in charge of its integrity programme that are responsible for overseeing its implementation and management throughout the RFB. The Ethics Committee is responsible for promoting and disseminating the concepts and behaviours related to ethical conduct expected from all public RFB employees. The Internal Audit and the Internal Affairs Units are responsible for auditing, investigating and enforcing the consequences for RFB employees that engage in corrupt activities. The ombudsman is responsible for direct and independent channels for receiving complaints.

As a prevention strategy, all employees, when participating in a training course prior to the entry into force in the RFB, receive training on ethical and disciplinary matters (integrity) and internal auditing. These training programs are also available for all customs servants. There's also a specific program, called "Projeto Proteger", conducted by the internal affairs unit, which intends to spread integrity culture and corruption prevention by lectures and workshops.

Recently, RFB has asked the WCO to carry out an integrity assessment in Brazilian customs. The WCO Integrity Assessment Mission for RFB was carried out from November to December 2020, with the following objectives: 1) to assess the current integrity situation in Brazil's Customs environment in which RFB operates, 2) to identify areas and opportunities for further improvement and 3) to provide strategic and technical advice and recommendations with respect to integrity and anti-corruption.

It's important to emphasize that, accordingly with Law 12.527, of November 18, 2011, transparency is the rule among Brazilian in the federal public service.

<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=111889>

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

Besides the Code of Conduct and the Integrity Program, RFB counts on an Integrity Plan, for the period of 2021/2022, led by a specific Committee (article 5 and 6 of Ordinance 4.220, August 20, 2020).

The Integrity Plan has five actions related to the "*Promotion and strengthening of culture ethics and integrity in the institutional environment*".

Also, there are several good governance measures in place, like the open data policy and the legislative consolidation and simplification project.

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Besides the Code of Conduct, the Integrity Program and the Integrity Plan, customs officers are governed by Law 8112/90, which provides for the legal statute for civil servants of the Union, autarchies and federal public foundations, which states obligations, prohibitions, responsibilities and penalties.

Inside RFB, Audit and Internal Affairs units have existed for a long time and are active (auditing unit since 2002 and internal affairs since 1997). All working processes are subject to audits. Independent external auditing is performed by CGU and TCU, depending on the subject. The results of the audits are reported and followed up and generate results (feedback and process review). Cases of corruption on a large scale, or of greater severity, naturally rely on the RFB's joint action with external control agencies, as well as criminal prosecution agencies.

The RFB has a code of conduct, established by Ordinance RFB No. 773 of June 24, 2013. Before that, since 1994 the Federal Public Administration has had a Code of Ethics for its employees (Decree No. 1,171 of June 22, 1994).

The Code of Conduct for Acting Public Officials in the Federal Revenue Service was built based on consultation with other government agencies when a draft was drawn up and from that a consultation was made with the officials and the Class Entities that represent them. The thousands of suggestions were consolidated and analyzed in a workshop promoted by the Ethics Commission, where a team made up of representatives from all Tax Regions. Once consolidated, the Code was approved by the Secretary's Ordinance. It did not have the participation of the external public (taxpayers).

It does not have practical examples, but it does have guidelines directed to the main activities and situations of the employees' daily lives. There are guidelines on conflict of interest, secrecy and security, participation in social networks, interaction with internal and external public, gifts and benefits, among others.

Specifically, there is related disciplinary and criminal legislation about secrecy.

In 2019, as a way to disseminate knowledge of the code, a message was sent to all RFB servers and a shortcut to the code was created in the work area of each workstation. It is also available on the RFB's internal network and website.

The code of conduct provides for the application of penalties such as censorship, provides for agreement on personal and professional conduct, as well as, in more serious cases, referral to the corresponding body (disciplinary and/or criminal). In these cases, the penalties are warnings, suspension of up to 90 days, dismissal, termination of retirement and impediment to return to public service, in addition to criminal law, when applicable.

The communication of infractions of the code is made by the Ombudsman or by corporate e-mail of the Ethics Commission, available on the intranet and the RFB website. The investigations of alleged ethical violations are foreseen in the Preliminary Procedure (PP) and the Ethics Investigation Process (PAE), regulated by Resolution/CEP - Public Ethics Commission No. 10/2008.

Declarations of assets, rights and financial obligations are mandatory for all Brazilian public employees, allowing them to grant access, by the respective internal control agency, to their Income Tax returns. The issue of conflict of interest is addressed by article 21 of the Code of Conduct. In addition, employees may consult the Ethics Committee of the RFB when they have doubts about a possible conflict of interest in the performance of their duties.

### **Principle 3: Transparency**

- 3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Ombudsman system (SIC), Siscomex Portal, Comex responds, are channels that receive questions and provide answers within established deadlines.

There is a large amount of information available on both the RFB website and the Siscomex Portal, with a variety of means of access. In the case of small and new foreign trade operators, some acts and rules need easier access. There is the possibility of greater detail in consultations, but much is due to the vast and complex legislation on the subject. RFB provides tools for calculations prior to foreign trade operations on the Siscomex Portal, on the RFB's page, in application for smartphones. It allows simulating operations, including taxes, charges and informs other administrative requirements of other public agencies involved in foreign trade (e.g. health control).

Changes in standards that generate greater impact to customers are subjected to public consultations prior to their implementation. Changes of this nature are also widely disseminated among users, including through news published on the RFB's website and in the foreign trade systems themselves (Siscomex News). In addition, press conferences are still held in order to clarify doubts.

<https://www.gov.br/receitafederal/pt-br/assuntos/aduana-e-comercio-exterior>

<https://portalunico.siscomex.gov.br/portal/>

Several Manuals of Customs Procedures and Legislation are available on RFB website.

<https://www.gov.br/receitafederal/pt-br/servicos/aduana>

Decree 9.094/2017 establishes rules and parameters for service letters for federal public agencies. The RFB fulfills its requirements both by the list of services on its website and, indirectly, by the ANS - Service Level Agreement - between the RFB and Serpro, a public company that develops and maintains the support systems for foreign trade. In addition to reports, statistical data, balance sheets and analysis, there is the publication of *Fato Gerador* magazine, both in digital and printed format, all available on the RFB website and accessible to the entire public. About balances and results, they are also disclosed in collective interviews to the media.

[http://www.planalto.gov.br/ccivil\\_03/\\_ato2015-2018/2017/decreto/d9094.htm](http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2017/decreto/d9094.htm)

The WCO integrity assessment "*observed that there is a significant amount of information that is available to the staff and to external stakeholders on the RFB website*".

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The rights of taxpayers are established in legislation and are stated when they are notified to comply with any requirement. Despite this, legislation involving taxpayers' rights is not always easily accessible, since it is spread out in general legislation, not only customs. There is wide use of the media, such as the RFB portal on the Internet, on institutional TV channels on Youtube and other social media channels. In addition, applications with specific purposes are also available (e.g. E-DBV, import app). RFB has press offices, spokespersons at national, regional and local levels, with training to communicate with the press.

Foreign trade operators have a tax treatment and administrative simulator on the RFB website.

In addition to the general rules of the Harmonized System in Siscomex, there is, for example, the Standards System, also available on the Internet, where one can search, by subject, in the previous Consultation or Divergence Solutions about the tax classification adopted as the most correct by the RFB, for a certain item that one intends to import or export. The greatest guarantee to the taxpayer is the consultation performed by the taxpayer itself, since the result is binding to the administration.

Decisions, documents, fundamentals in the course of dispatch are registered in file and available to the interested party through the Siscomex Portal (PUCOMEX). Practically all decisions involving discretionary power are recorded.

With the exception of the forfeiture procedure, which can only be appealed to the judiciary, the other procedures are subject to administrative appeals: in the first instance in the RFB, by the courts, and in the second independent instance, by CARF (administrative court with equal composition between the Treasury and taxpayers). There is also possibility of judicial review/appeal.

#### Principle 4: Automation

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

National Customs legislation has been reviewed to promote compliance with the WCO Revised Kyoto Convention. A program called Single International Trade Portal – Siscomex (Pucomex) was developed by the Brazilian Federal Government to reduce bureaucracy, paper usage and operational costs, and facilitate faster, more efficient processing of import and exports. The portal allows participants to electronically register Customs Declaration and file required data and documents with Customs. The Pucomex was also developed to reduce personal interactions with public officials in general, and to increase accountability and transparency, thus acting as deterrent to engage in corrupt behaviour.

<http://www.siscomex.gov.br/conheca-o-programa/sobre-o-programa-portal-unico-de-comercio-exterior/>

Under the framework of TFMICs, the WCO and World Bank validated Brazil's first ever nation-wide Time Release Study (TRS) as was successfully conducted by RFB based on the WCO methodology and with engagement of the other key Governmental agencies. The TRS was launched on 30 June 2020 during an online live broadcasted event which within 24hrs after release was watched by over 20000 people. It constituted a milestone as it enhanced transparency while providing an opportunity for an evidence-based dialogue between all key stakeholders to tackle the identified bottlenecks and improve the effectiveness and efficiency of border procedures.

<https://www.gov.br/receitafederal%2522/pt-br/centrais-de-conteudo/publicacoes/estudos/time-release-study>

The overall integrity assessment by the WCO was that *“Brazilian Customs is a well performing Customs Administration that is in line with many of the best practices offered by such international standards from the RKC, the WTO Trade Facilitation Agreement (TFA), the Integrity Development Guide and other WCO instruments based on the WCO Revised Arusha Declaration”*.

#### 4.2 Have the procedures referred to in 4.1 been implemented during COVID-19?

Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes x No

Under the framework of TFMICs, the WCO and World Bank validated Brazil's first ever nation-wide Time Release Study (TRS) as was successfully conducted by RFB based on the WCO methodology and with engagement of the other key Governmental agencies. The TRS was launched on 30 June 2020 during an online live broadcasted event which within 24hrs after release was watched by over 20000 people. It constituted a milestone as it enhanced transparency while providing an opportunity for an evidence based dialogue between all key stakeholders to tackle the identified bottlenecks and improve the effectiveness and efficiency of border procedures

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**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The information needed to import or export is available on the RFB and Siscomex website, and also on the Pucomex.

There are also mobile apps, like "Importador" (RFB Application for those interested in the process of IMPORTING goods - importers, customs brokers, cargo agents, etc.) and "Receita Federal" (RFB application for taxpayers, including those interested in simulating imports and fulfilling the electronic declaration of luggage and carrying of values.

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

The RFB current import/export strategy emphasizes a risk management approach that segments importers/exporters into higher and lower risk pools and focuses international trade security procedures on higher-risk imports/exports, while expediting lower-risk flows. Customs risk management screening begins before goods are loaded in foreign ports (pre-entry) and continues long after the time goods have been admitted into the country (post-entry). It is also important to mention Artificial Intelligence Application, including machine learning to identify patterns of behavior in the large volumes of information from the public bookkeeping system (SPED), particularly the electronic invoicing.

For travelers, the facial recognition system allows a much more accurate selection of passengers for inspections. After traveler identification, the system crosses data with internal and external bases to assess the risk offered by the passenger, allowing criminals to be assessed without disturbing the flow in airports.

Automated payment systems for duties were established. Physical handling and transfer of funds between Tax/Customs officials and clients were eliminated many years ago.

Also, there is an AEO Program in place (<https://www.gov.br/receitafederal/pt-br/assuntos/aduana-e-comercio-exterior/importacao-e-exportacao/oea>).

## **Principle 5: Reform and modernization**

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-

making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Customs regulations are under permanent review.

The changes in standards that generate greater impact to customers are subjected to public consultations prior to their implementation. Changes of this nature are also widely disseminated among users, including through news published on the RFB's website and in the foreign trade systems themselves (Siscomex News). In addition, press conferences are still held in order to clarify doubts.

There is wide use of the media, such as the RFB portal on the Internet, on institutional TV channels on Youtube and other social media channels. In addition, applications with specific purposes are also available (e.g. E-DBV, import app).

RFB has press offices, spokespersons at national, regional and local levels, with training to communicate with the press.

Foreign trade operators have a tax treatment and administrative simulator on the RFB website.

In addition to the general rules of the Harmonized System in Siscomex, there is, for example, the Standards System, also available on the Internet, where one can search, by subject, in the previous Consultation or Divergence Solutions about the tax classification adopted as the most correct by the RFB, for a certain item that one intends to import or export. The greatest guarantee to the taxpayer is the consultation performed by the taxpayer itself, since the result is binding on the administration.

Decisions, documents, fundamentals in the course of dispatch are registered in file and available to the interested party through the Siscomex Portal (PUCOMEX).

RFB provides tools for calculations prior to foreign trade operation on the Siscomex Portal, on the RFB's page, in application for smartphones. It allows simulating operations, including taxes, charges and informs other administrative requirements of other public agencies involved in foreign trade (e.g. health control).

The WCO integrity assessment concluded that *“there is a strong feeling, among the staff, of being able to participate and be involved in all modernization and reform initiatives conducted by RFB. These reforms are designed to adopt and implement the best international standards (e.g., WCO standards) to improve processes and procedures by a Customs Administration. Integrity is part of the assessment involved in Customs reform. In 2020, an integrity programme for the entire RFB was formalized, with criteria and requirements recommended for future reforms. In general, RFB’s systems, procedures and control structure complement each other in order to prevent deviations in integrity and there is a strategic planning methodology based on performance indicators. The identification of compliant traders has been taking place since 1996, with a successful AEO programme”*.

## Principle 6: Human resources management

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

All customs officials are hired through public examinations. The recruitment process is through a public competition of knowledge exams, in which a public notice presents the rules and conditions of entry, in addition to the required knowledge. The candidates who achieve the best grades are classified for the second stage. This second stage occurs in the form of training for practical activities, but the candidates are also submitted to qualifying exams. In the aspect of integrity, historical checks of criminal records or civil convictions are performed (checks of previous life).

The internal selection processes for heads of Customs are through the presentation, by the candidate, of a management project. The selection committees evaluate the projects and management competencies. Members of the selection committees must have experience in managing a unit of the RFB, in addition to having been a servant for at least 5 years. They are chosen by the Under-Secretary of Taxation, in the selection of delegates of judgment, or by the Superintendent of the respective fiscal region, in the case of delegates. At the end, they draw up a triple list, which is submitted to the Under-Secretary General for selection.

The systems are designed to segregate functions in order to minimize the possibility of corruption, e.g. customs clearance: the system, based on risk criteria recorded by one official, directs the load to a channel, another official makes the checks on that load, and may accumulate the physical and documentary verification.

In some units, small and remote, there are not enough personnel to segregate the functions, and there may be residual accumulation in some cases. However, with the possibility of nationalization of customs clearance, it has been directed the documentary and even physical verification to officials located in other units, since, with automation, the documents can be attached to the digital declaration and can be verified anywhere, and when necessary physical examination, through remote filming.

The selection and customs audit are carried out on the basis of risk analysis, although it may incorporate some randomness. It is always subject to updating based on information that returns from the actions performed, besides the use of AI tools.

The trainings for entrance in RFB include ethical and disciplinary matters, reinforcing the importance given to integrity.

The evaluation of training actions is done periodically, both through indicators of efficiency (reaction) and effectiveness (result), and by the trainees themselves, in order to plan the next training actions.

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In terms of remuneration, it is reasonable in the tax and customs career, allowing a good quality of life. Compared to other similar careers in the federal public service, it has already been surpassed by some. Moreover, the remuneration policy is limited by budgetary restrictions. The possibility of receiving unofficial commissions is not formally considered. In relation to the private sector, the comparison becomes more difficult because there are no private activities that compare cumulatively in complexity and responsibility with the activity of the state. If we compare the highest managerial positions, the additional received for the exercise of these functions is much smaller than in the private sector.

As for the administrative career (generally assigned to less complex tasks of less responsibility), there are few working in customs, and the remuneration of these employees is much lower

**Principle 7: Relationship with the private sector**

**7.1** What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

The Single Foreign Trade Portal, which brings together all those involved in foreign trade, is being built with the broad support of the private sector.

Besides general communication channels with the administration, such as Ombudsman and administrative consultation processes, Colfac's - Local Trade Facilitation Commissions - composed of representatives from RFB, other Public Bodies and importers, exporters and operators of bonded areas, have been established. They were created with the objective of solving local situations and problems that affect procedures related to export, import and transit of goods and trade facilitation, at a port, airport or land border point. As well as proposing to Confac - National Commission for Trade Facilitation - measures to facilitate the management of foreign trade.

Formal cooperation agreements were established with industry bodies incorporating aspects such as knowledge of tax and customs procedures, information exchange and bidirectional training. One example is PROCOMEX - Pro-Modernization Alliance Logistics of Foreign Trade - association that represents several companies and acts directly in customs projects.

## Principle 8: Audit and reporting

- 8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

Audit and internal affairs units have existed for a long time and are active (auditing unit since 2002 and internal affairs since 1997). All working processes are subject to audits. Independent external auditing is performed by CGU (Office of the Comptroller General) and TCU (Federal Court of Accounts), depending on the subject. The results of the audits are reported and followed up and generate results (feedback and process review). Cases of corruption on a large scale, or of greater severity, naturally rely on the RFB's joint action with external control agencies, as well as criminal prosecution agencies.

The WCO integrity assessment concluded that *"inspections and examinations are subjected to regular internal audits and that RFB is also checked by independent external audits"*.

- 8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

There are already direct and independent channels for receiving complaints. There is a specific channel for complaint in the main internet page of RFB (<https://www.gov.br/receitafederal/pt-br>). All complaints are monitored by internal and external control bodies. The whistleblower is already assured anonymity as a form of protection (both by practice and by legislative basis). Other forms of protection depend on other agencies.

As a prevention strategy, all employees, when participating in the training course prior to joining the RFB, receive training on ethical and disciplinary matters (integrity) and internal auditing. There is sufficient training, and sufficient powers of investigation and audit are assigned.

Law n. 13,608/2018 and Decree 10.153/2019 provide for guarantees to whistleblowers and establish measures to protect their identity and personal identifiable information, create mechanisms to protect against retaliation and compensation for any damages.

The reports are treated by the Internal Affairs officer when there is the involvement of an official or, when it comes to the private sector, in the cases provided for by Law 12.846/2013 (corruption, foreign bribery or related offenses).

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.



RFB has a specific unit to deal with criminal issues. The criminal investigations unit (Coordenação-Geral de Pesquisa e Investigação – Copei) is the specialized structure carrying out intelligence actions, being responsible for the development of investigation activities focused on tax and customs offenses, especially with regard to tax crimes, smuggling, embezzlement, money laundering, corruption, and other financial crimes. The specialized investigative activities carried out by Copei are directed towards the production of intelligence knowledge for use by the other units of the RFB, in their respective areas of activity and constitute the primary scope of the Coordination. Such activities demand the application of specialized operational techniques.

In addition, Copei carries out investigations in close technical cooperation with other public bodies and entities active in the fight against organized crime, such as the Federal Police (PF), Federal Prosecution Service (MPF), CGU and the Judiciary. It is important to highlight that the knowledge produced for criminal prosecution can lead to an increase in the spontaneous fulfilment of tax and customs obligations, as well as being capable of causing changes in the behavior of taxpayers, through the spill over effect and the fiscal presence, which referred to actions in the criminal field generate.

Copei also represents the RFB in the national strategy against money laundering and corruption (Estratégia Nacional de Combate à Corrupção e à Lavagem de Dinheiro – ENCCLA), which is the main coordination network of bodies from the Executive, Legislative and Judiciary branches of the federal, state and, in some cases, municipal levels, as well as the Prosecution Service of different spheres, for the discussion and formulation of public policies and solutions aimed at combating those crimes (<http://enccla.camara.leg.br/>).

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The International Relations Office (Assessoria de Relações Internacionais – ASAIN) is responsible for the management of institutional relations at the international level, and its competence includes, among others: assist the Secretary and the Assistant Secretary in their international institutional representation; conduct negotiations on international agreements and conventions in tax and customs matters and participate in the negotiations of international agreements that have an impact on these matters; carry out the activities necessary for the exchange of information with foreign tax and customs administrations; coordinate the technical activities of the RFB's Tax and Customs Attachés; receive and process requests for amicable procedure within the scope of international agreements and conventions to avoid double taxation; coordinate the participation of the RFB in international technical missions.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As part of the Integrity Plan, RFB is carrying out integrity risk analysis, which includes risk identification, risk mapping, and developing action plans, regarding seven customs working processes. There is also an ongoing integrity risk management consulting project.

RFB also produced recently specific studies regarding illicit financial flows and money laundering risks, including trade-based money laundering.

## **B. TACKLING CORRUPTION IN SPORT**

### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As Brazil hosted three major sporting events in the past decade, namely the 2013 FIFA Confederations Cup, 2014 FIFA World Cup and 2016 summer Olympics, the topic of corruption and integrity related to sport organizations gained relevance in the country.

As a concrete example to promote integrity in major sporting events, the Office of the Comptroller General (CGU) issued [Normative Instruction n. 1](#), of 30 May 2014, which prohibited all federal public agents from accepting invitation, tickets, transportation or accommodation to attend to or participate in FIFA 2014 World Cup events. This was done to avoid potential conflict of interest situations or the use of sporting events as an opportunity to bribe public officials.

**Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1 Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?**

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In 2003, Brazil enacted Law 10,761 (Brazilian Fan Statute), which determined that all sports fans have the right to have their physical integrity protected. The fan statute is also concerned with transparency and fairness in sports. The law grants full access to information regarding the rules of sporting competitions, including how referees are chosen and all financial information about sport matches. Moreover, the statute establishes that each competition will have an ombudsman in charge of receiving any complaints from the fans. The same law criminalizes bribery and other forms of corruption in sports:

*Art. 41-C. Request or accept, for yourself or for others, an advantage or promise of a patrimonial or non-patrimonial advantage for any act or omission aimed at altering or falsifying the result of a sporting competition or event associated with it.*

Penalty - imprisonment from 2 (two) to 6 (six) years and fine.

*Art. 41-D. Give or promise a patrimonial or non-patrimonial advantage with the aim of altering or falsifying the result of a sporting competition or event associated with it:*

Penalty - imprisonment from 2 (two) to 6 (six) years and fine.

*Art. 41-E. Defraud, by any means, or contribute to the fraud, in any way, of the result of a sporting competition or event associated with it.*

Penalty - imprisonment from 2 (two) to 6 (six) years and fine.

Regarding the public Sector, Brazil has specific laws that forbid any public agent from receiving any kind of bribe, gift, or undue advantage due to his public position.

Law 8,112/90 establishes the administrative liability for public civil agents for such conduct:

*Article 117. The public servant is prohibited from:*

XII - receiving bribes, commission, gift or advantage of any kind, by reason of their attributions.

The same act is also a crime, under the Brazilian Penal Code:

*Art. 317 - Request or receive, for yourself or others, directly or indirectly, even if outside the public function or before assuming it, but on account of it, undue advantage, or accept a promise of such advantage:*

Penalty – imprisonment, from 2 (two) to 12 (twelve) years, and fine.

Regarding legal entities, Brazil has in place Law 12,846/2013, which establishes the administrative and civil liability of legal entities involved in acts of corruption practiced against the Public Administration – domestic or foreign. Law 12,846/2013 provides that a legal entity will be sanctioned with a monetary fine from 0.1% up to 20% of its gross revenue, if they are found liable for the following acts:

*I - promise, offer or give, directly or indirectly, an undue advantage to a public official, or a third party related to the agent.*

*II - demonstrably finance, fund, sponsor or in any way subsidize the practice of*

In 2020, major modifications were made to Law 9.615, of 24 March 1998, the so called "Pelé Law" or "General Law on Sports", relating to the inclusion of governance rules for sports organizations as a condition for eligibility for public funding. Law. 13.155, of 4 August 2015, known as "PROFUT", was enacted, and further regulated by the Decree no. 8.642, of 19 January 2016, with the aim of modernizing the management of football clubs in Brazil and implementing a fiscal responsibility program under the Federal Government. In 2017, a program on management, ethics and transparency was launched with the aim of improving the management of Olympic sports confederations. The program was based on a development model for organizational maturity, which focused on five areas of knowledge: governance, strategy, transparency, support and compliance.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

All the crimes mentioned above are prosecuted by the Brazilian Prosecution Service. According to the Brazilian Constitution, the Prosecution Service has functional and administrative autonomy, and all of its members are chosen through competitive civil-service examination of tests or of tests and presentation of academic and professional credentials (art. 127, paragraph 2, Brazilian Constitution).

Administrative liability for public agents and private legal entities, are prosecuted, in the federal level, by the Office of the Comptroller General (CGU) or under its supervision. CGU's powers are established in articles 51, 52 and 53 of Law 13,844/2019.

In 2020, CGU fined Vivo (a Telefonica SA subsidiary) BRL 45.747 million (USD 9 million) for the distribution of tickets for 2014 FIFA World Cup matches to public agents. CGU considered that such "marketing and institutional promotion actions" carried out by the company go against the terms of art. 5, item I, of Law No. 12,846/2013, "due to strict legal liability".

The Law provides for the administrative and civil liability of legal entities for the practice of acts against the public administration, national or foreign. In the specific case, the article states that it is a harmful act to the public administration "to promise, offer or give, directly or indirectly, an undue advantage to a public agent, or a third person related to the agent".

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In 2003, Brazil created the **National Strategy to Fight Corruption and Money Laundering** (ENCCLA). ENCCLA is a network for the coordination and formulation of public policies and solutions aimed at combating any form of organized crime, comprising a variety of agencies from the Executive, Legislative and Judiciary branches of the federal, state and, in some cases, municipal levels, as well as the Prosecution Service. Through the action of ENCCLA, it was possible to implement joint and coordinated action among the three branches of government in the fight against corruption and money laundering, establishing a broad national strategy on the issue.

The **Interministerial Committee to Combat Corruption** (CICC) was established by Decree 9,755, of April 2019, and is intended to advise the Presidency on the development, implementation, and evaluation of policies to combat corruption. The CICC is composed by members of the CGU, Ministry of Justice, Ministry of Economy, Institutional Security Cabinet, Attorney General's Office and the Central Bank.

CICC developed a **National Anti-Corruption Plan**, for the period of 2020 to 2025, with the objective of structuring and implementing actions to improve, within the federal Executive branch, the mechanisms for the prevention, detection, and accountability of acts of corruption, while at the same time advancing integrity measures, improving anti-corruption legislation and meeting international recommendations.

The Plan consists in a total of 153 cross-cutting actions, whose implementation is the responsibility of the following public entities: Central Bank of Brazil, Attorney General's Office, Administrative Council for Economic Defense, CGU, Ministry of Economy, Ministry of Justice, Federal Police and Federal Revenue Service.

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Program for Continuous Development and Improvement of the Federal Inspector General's Office (CRG/CGU) offers free training, workshops, seminars, as well as on-site, hybrid and distance courses to public servants of the bodies that are part of the Correctional System of the Federal Executive Branch (SISCOR), also reaching state and municipal civil servants, especially those whose bodies have adhered to the Internal Affairs Strengthening Program (PROCOR), instituted by CRG.

With the aim of increasingly improving the work of agents working in internal affairs units, as well as disciplinary commissions, in 2021 alone, CRG offered 11 synchronous virtual courses (in real time), through the Microsoft Teams platform, including the Anti-Corruption Law and Sanctions Registries Course, an initiative part of the National Anti-Corruption Plan, and the Course: General Law for Data Protection (LGPD) in Internal Affairs. Thus, more than 10,000 federal, state and municipal public agents were trained in topics related to the liability of public agents and private entities. Distance learning training was also offered through the Virtual School of Government (EVG) platform, which certified 6,483 agents.

Considering the training actions in both modalities, more than 16,000 public agents were trained in 2021.

Still with the objective of disseminating knowledge about Sanctioning Administrative Law, CRG regularly updates manuals that deal with the liability of public agents and private entities, such as the Manual of Disciplinary Administrative Proceeding, the Unified Roadmap of Operational Methods (RUMO), the Manual of Liability of Private Entities and the Practical Manual of Administrative Liability Proceedings for Private Entities (PAR).

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Regarding the establishment of mechanisms for receiving complaints, as well as for the protection of whistleblowers in Brazil, it is possible to affirm that, between 2017 and 2019, the advancement of legislation related to the matter established both the channels for receiving complaints and, also, protection mechanisms against retaliation. In 2017, Law n. 13.460/2017 regulated the rights of users of public services, and, when dealing specifically with the receipt of communications (including complaints), qualified the identity of whistleblowers as personal information related to intimacy, private life, honor and image, under the terms recommended by item X of article 5 of the Federal Constitution, thus attracting the set of security protocols established in article 31 of Law n. 13.507/2014 (Access to Information Law).

This understanding was reiterated by regulation at the federal level, through Decree n. 10,153/2019, which reinforced not only the security protocols for handling complaints, but also the electronic system that centralizes their receipt, the Fala.BR Platform. The use of the platform is mandatory for all bodies and entities of the federal executive branch, as its use is monitored by CGU. Bodies and entities of the other branches and units of the federation (states and municipalities) can opt to use the platform free of charge, under the terms of Decree n. 9.492/2018.

As of 2019, Law n. 13,964/2019 made significant changes to Law n. 13,608/2018, in order to strengthen measures to protect the identity of whistleblowers, create mechanisms to protect against retaliation and compensate for any damages. It also defined the possibility of establishing reward mechanisms as a way of encouraging reporting. Decree n. 10,890/2021 amended Decree n. 10,153/2019, in order to establish the competence of CGU to receive and investigate retaliation complaints within the federal executive branch. CGU is responsible for, *inter alia*, adopting or determining, *ex officio*, the protection measures provided for in Law n. 13,608/2018, suspending administrative acts practiced in retaliation against the right to report and issuing administrative acts with a view to protecting whistleblowers.

In sum, Brazil has adopted legislative measures to develop a channel for receiving complaints, as well as protection measures against retaliation, and that, at the Federal level, such measures have been regulated and put into practice. Still, it should be noted that such measures are cross-cutting, dealing with any type of complaint or whistleblowing, thus also encompassing issues related to sports and any other acts that are harmful to the administration and the public interest.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Brazil is an active member of all the law enforcement networks listed above and has greatly cooperated with authorities from other countries in multijurisdictional corruption cases (e.g., US DOJ, SEC, Switzerland, among others). Brazil is also co-chair, alongside Argentina, of the OCDE Latin America and Caribbean Law Enforcement Officials against Transnational Bribery (LAC LEN).

~~4.2 Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?~~

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Brazil seeks to strengthen partnerships at the international level aimed at preventing and repressing acts of corruption. In particular, the Office of the Comptroller General (CGU) is actively engaged in these forums and networks.

As mentioned above, CGU continues to carry out its work ahead of the OCDE Latin America and Caribbean Law Enforcement Officials against Transnational Bribery (LAC LEN). As co-chair of LAC-LEN, CGU actively participated in the coordination and promotion of two seminars held jointly with the OECD.

The seminars were held in virtual mode, with participants from several Latin American and Caribbean countries, in addition to North American and European agents. The first seminar addressed the topic of "protection of whistleblowers in Latin America and the Caribbean".

The second seminar, entitled "Fighting Corruption in Crisis Situations: Inter-Institutional Cooperation in Latin America and the Caribbean", aimed to examine cooperation between different government agencies, such as procurement, tax, police authorities and national audit and internal control units in the fight against corruption during COVID-19 and other crises. During the event, there were presentations and debates by representatives of the Prosecution Service of Argentina, the Department of Public Procurement and Contracting of Chile, the Inter-American Development Bank, CGU and the Attorney General's Office for the National Treasury of Brazil.

It is worth highlighting that LAC-LEN is a network of government officials, specialized in the fight against domestic and international corruption, aimed at promoting and exchanging experiences and information necessary to increase the effectiveness of investigations of complex cases, being included in the Latin America and the Caribbean Program (LACRP), led by the OECD, with a view to expanding its initiatives in this region.

Still in the interest of increasing the ability to detect and fight corruption, in 2021, CGU joined the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE). Created in the context of the UNCAC, GlobE aims to become a platform for integration and cooperation between government authorities involved in the fight against corruption. So far, 78 authorities from 47 different countries have already joined GlobE and this number is expected to grow significantly in the coming months. For

76 | ~~Response to Question 4.2 - CGU, the Ministry of Justice and Public Security also participates in GlobE. In November 2021, the first GlobE meeting was held, in which~~

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In July 2021, Brazil completed the first National Risk Assessment (NRA), a fundamental step to strengthen its system to prevent money laundering and the financing of terrorism. More than 62 typologies were developed and analyzed in the NRA and consolidated into a single document, addressing national threats and vulnerabilities (available here: [https://www.gov.br/coaf/pt-br/assuntos/o-sistema-de-prevencao-a-lavagem-de-dinheiro/a-prevencao-a-lavagem-de-dinheiro/1-2\\_metodologia\\_avaliacao-nacional-de-riscos.pdf](https://www.gov.br/coaf/pt-br/assuntos/o-sistema-de-prevencao-a-lavagem-de-dinheiro/a-prevencao-a-lavagem-de-dinheiro/1-2_metodologia_avaliacao-nacional-de-riscos.pdf)).

The NRA process results in obligations for the public and private sectors, for financial institutions and for designated non-financial activities and professionals (DNFAPs). Everyone needs to monitor and apply measures corresponding to the identified risks, so that they are properly addressed.

In 2016, CGU and the Ministry of Planning, Budget and Management published Joint Normative Instruction MP/CGU n. 01, which provides for the systematization of practices related to governance, risk management and internal controls within the scope of bodies

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As mentioned in more detail in section 4, Brazil actively seeks to strengthen partnerships at the international level aimed at preventing and repressing acts of corruption, including related to sport.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Brazil's General Law on Sports ([Law 9.615, of 24 March 1998](#)) provides for the transparency and governance rules of sports organizations as a condition for eligibility for public funding, as set forth in articles 18-A through 18-E. These articles were included by Law 14,073, of 2020, which amended Law 9.615/1998 to reinforce governance measures in sport organizations during the COVID-19 crisis, especially when involving public funds.

They are required to publish financial and contracting information, adopt mandatory internal control and transparency mechanisms, social control instruments, subject to independent auditing, prevent nepotism and conflict of interest situations, among other requirements.

Additionally, sports organizations that receive public funding or contract with the public sector are liable under the Anti-Corruption Law (Law 12.846/2013), which establishes the administrative and civil liability of legal entities involved in acts of corruption practiced

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Articles 18-A to 18-E of Law 9.615/1998 establish the requirements for internal control, auditing, nepotism and conflict of interest prevention as well as other governance practices that sports organizations must adopt in order to receive public funds.

Law 12.846/2013 and related regulation also provide for internal control and compliance mechanisms to prevent acts of corruption by private entities.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The transfer of athletes and the activities of intermediaries are regulated by the general law on sports (Law 9.615/1998). In addition, Brazil enacted Law 13.155/2015, known as "PROFUT", with the aim of modernizing the management of football clubs and implementing a fiscal responsibility program under the Federal Government.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As stated in the responses above, Brazil has a robust legal framework to promote integrity and compliance in sports organizations and major sports events, which includes criminal, civil and administrative measures. As private entities receiving public funding, sport organizations are held to the highest standards according to Brazilian legislation and are fully liable for any misconduct or acts of corruption.

### HOLISTIC QUESTION

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

N/A



## CHINA

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1** Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

The Central Commission for Discipline Inspection (CCDI) and the National Commission of Supervision (NCS) of China dispatches a discipline inspection and supervision office at the General Administration of Customs of China, which is fully responsible for the anti-corruption work of customs authorities in China. Based on the characteristics and nature of customs work, China has built a system of dual investigation, namely, to investigate corruption and smuggling at the same time.

- 1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Firstly, the General Administration of Customs of China has stepped efforts in strengthening internal discipline, carried out discipline inspections to improve the sense of professionalism and belonging among customs officers. Secondly, it has worked to improve capacity building among customs authorities, especially those who work at the front line, to improve their resilience against corruption. Thirdly, it has enhanced supervision on customs authorities and set standards for discretion for personnel who work at the front line. New technology is also employed to improve institutional building, so that law enforcement activities at the customs are more standardized and traceable.

- 1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

China attaches great importance to the building of a clean and honest culture across public sector including the customs authorities. In recent years, China has carried out anti-corruption and education for leading officials in customs agencies before their taking office, strengthened education and training to improve the sense of discipline and integrity among customs authorities, and provided timely and necessary warning through regular conversations. China has also laid down clear codes of conduct for customs authorities to build a culture of integrity.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China works to improve its laws and regulations on customs administration. *The Customs Law of the People's Republic of China* delegates a separate chapter for law enforcement supervision, which clearly provides the supervision rules on customs staff in performing their duties. Meanwhile, China also issued internal discipline regulations such as *Several Provisions on Improving Integrity and Self-Discipline of Customs Staff*, to set clear requirements and standards for the code of conduct of customs officers at all levels.

China has also issued the *Measures for the Punishment of Customs Staff*, which stipulates clearly the jurisdiction, activities that will violate laws or disciplines, and their applicable sanctions.

## Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and

transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

At present, China is preparing a list of rights and responsibilities of the customs system. In accordance with relevant laws and regulations. The list will have a clear structure on the types of rights and responsibilities, so as to further regulate the exercise of power, enhance supervision, and promote performance of duties by customs staff.

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Legal provisions and measures for customs administrative review are in place in order to fully protect the legitimate rights and interests of relevant persons. Whoever think their legitimate rights and interests are infringed upon by relevant customs administration activities can apply for administrative review in accordance with the

#### Principle 4: Automation

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China actively takes into consideration of policy recommendations by the World Customs Organization, such as the TRS by World Customs Organization to calculate the customs clearance time. China also makes efforts to improve efficiency and transparency of customs administration, including reforms such as paperless customs clearance. Currently, 99% of customs clearance is done on line.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

In light of the COVID-19, the General Administration of Customs of China has issued the *List of Coordination Measures for Facilitation of Customs Clearance and Response to COVID-19*, further simplifying the customs clearance procedures for enterprises, reducing the number of documents and certificates that need to be attached, giving priority to the customs clearance of epidemic prevention materials, so as to effectively reduce the cost of import and export for enterprises and ensure the smooth operation of industrial chain and supply chain.

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Taking into account of the WTO good practice of single window, China has stepped up efforts in the building of single window with high quality. At present, 781 service functions in 19 categories have been formed, covering major fields and entities of international trade, and the application rate of major declaration businesses has reached 100%. Among them, the online declaration service of 92 kinds of business documents is provided to enterprises with import and export business. By the end of June 2022, the single window platform has registered 1.759 million enterprises and 3.727 million users.

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

China has been improving system building for customs by the use of ICT. Based on customs big data and cloud platform, the capacity of analysis and monitoring of customs data as well as early warning is enhanced, and the internal control and risk prevention of customs is also strengthened.

## Principle 5: Reform and modernization

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China's customs authorities continue to delegate power to lower level while improving management. In light of the COVID-19, China has taken many measures, such as promulgation of *Ten Measures to Promote the Stable Growth of Foreign Trade in Response of the COVID-19* and *List of Coordination Measures for Facilitation of Customs Clearance and Response to COVID-19*, reducing the number of documents and certificates that need to be attached, and accelerating the improvement of the "single window" service.

## Principle 6: Human resources management

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

The General Administration of Customs of China is responsible for the management of customs public servants in strict accordance with the *Public Servant Law of the People's Republic of China*. The recruitment, employment, retention and promotion of customs public servants follow the standards of openness and equality, and are based on competition and merit.

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Chinese customs officers are public servants. According to the *Public Servant Law of the People's Republic of China*, salaries of public servants are decided and stipulated by the central government. Their salaries are equitable to their work responsibilities, ability, performance, qualifications and other relevant factors, and there is a reasonable gap between different positions, ranks and levels.

## **Principle 7: Relationship with the private sector**

### **7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?**

China's customs authorities have taken a series of measures to promote open, transparent and productive relationships with the private sector. Firstly, China's customs authorities extensively carry out social education activities to promote integrity, and is open to the supervision of the public and enterprises who receive customs service. Secondly, China's customs authorities send open letters and made integrity commitments publicly, signed memorandums of cooperation on clean customs with enterprises, held workshops with the private sector and actively invited enterprises to supervise the customs efforts. Thirdly, China's customs authorities invited special customs supervisors, listened to criticism with an open mind, and resolutely make amendments and changes to improve themselves.

## **Principle 8: Audit and reporting**

### **8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.**

First, enhancing internal audit within customs authorities. Internal audit has been meticulously carried out, including the economic responsibility audit of leading officials, special audit and audit research to discover potential risks and problems in time, so as to give early warning and make recommendations for rectification and improvement.

Second, improving internal control within customs authorities. Taking into consideration of the COSO internal control and relevant conventions and instruments of the WCO, China has established a strong internal control system. Since 2010, China's customs authorities have enhanced the supervision on the exercise of power focusing on "self-control at grassroots level, functional monitoring and special supervision", and using various e-tools to continuously improve risk prevention and control.

Third, strengthening efforts on the selection and appointment of personnel within customs. China has enhanced supervision and accountability on the selection, appointment, necessary leaving-office inspection of customs personnel, and enhanced supervision on the exercise of power to reduce corruption risks.

Fourth, improving customs inspection. China has implemented random double check system in the customs inspection posts, inspected goods according to its risks, and randomly assigned inspection tasks to customs personnel. At the same time, in the inspection work, audio and video recordings are made to strengthen process supervision, so as to prevent the randomness of law enforcement and put an end to law enforcement corruption.

Fifth, enhancing financial management within customs authorities. Properties in customs are strictly managed, retrieved and disposed in accordance with the law.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

The General Administration of Customs of China provides online anti-corruption report website to receive reports and complaints regarding anti-corruption issues and undesirable practices of customs authorities. The rights of supervision of reporting persons are protected in accordance with relevant laws and regulations.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

The General Administration of Customs of China and the National Commission of Supervision of China work together to implement the G20 High-Level Principles on Countering Corruption in Customs.

### Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Since 2013, the China customs authorities have sent delegations to participate in relevant integrity conference held by the WCO for 6 times and made keynote speeches at the meetings. These efforts help introduce China's good practice on clean customs, strengthen the exchange and communication between China and other countries and regions, and give an opportunity for China to learn from relevant experience and practices from other members.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China has actively contributed to the work of the integrity sub committee of the WCO, including participating in the discussions of various topics of its meetings and conferences, and sharing China's good practice in this regard.

China has also provided funding to the WCO global integrity expert meeting. In 2018 and 2019, WCO sponsored the first and second WCO global integrity expert meetings held in Brussels and Xiamen respectively, to build an important platform for experts worldwide to share their experience and expertise in managing integrity risk, and promote the implementation of the Arusha Declaration. China's good practice in building clean customs is also reported by the WCO Integrity Newsletter.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China's customs authorities have strengthened cooperation and information sharing and joint crackdown efforts with the People's Bank of China and local public security. Cooperation mechanisms are also established. A visual monitoring platform has also been established to carry out daily monitoring duties. The whole process of law enforcement is under supervision and risks are dealt with in a timely manner.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China has made analysis on the corruption cases in sports sector to identify corruption risks.

1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Through inspection tours, the corruption risks and challenges in sports sector are discovered, and recommendations for rectification are also made.

Relevant data can be found at <https://www.sport.gov.cn/n20001280/n20067662/n20067613/c24230128/content.html>

1.3 Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Typical cases of corruption in sports sector are made public on the website of the National Commission of Supervision of China. China also works to improve public awareness on fighting corruption through various media and social platforms. The General Administration of Sports has enhanced anti-corruption system within the sports sector, so that public servants in this sector dare not, can not and do not want to go corrupt. Sports players and athletes within national teams also participate in anti-corruption education and capacity building activities. On-line reporting and hot-lines are also accessible to the public to report any suspicious corruption clues in sports sector. The right to know, to report and to supervise corruption in sports by general public is fully protected and ensured.

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

*The Criminal Law of the People's Republic of China* makes clear stipulations about the offense of taking bribery, the offense of giving bribery and other forms of corruption. Such laws and regulations also apply to sports sector.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

In 2018, *the Supervision Law of the People's Republic of China* was promulgated. In 2021, *the Regulations for the Implementation of the Supervision Law of the People's Republic of China* was also promulgated. Both laws are made to supervise all public officials exercising public power, including the public officials of the General Administration of Sports, so as to further promote the anti-corruption work, including in the sports sector.

In 2020, the 11<sup>th</sup> Amendment to the *Criminal Law of the People's Republic of China* has made the interference of administration of stimulants a criminal offense.

*The Sports Law of the People's Republic of China* also makes clear stipulations on the management of sports funds, the punishment of players, athletes, coaches and judges for fraud, favoritism, and doping.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

A Discipline Inspection and Supervision Office of the CCDI and the NCS is dispatched to the General Administration of Sports to enhance anti-corruption and supervision efforts. Meanwhile, the General Administration of Sports of China has also actively worked with other anti-corruption and law enforcement agencies of China in the fight against corruption in sports sector.

In 2010, the General Administration of Sports, the Ministry of Public Security and the Supreme People's Procuratorate jointly established a coordination mechanism for anti-gambling activities, and seriously investigated and dealt with a number of illegal gambling activities. In December 2021, the General Administration of Sports, the Ministry of Public Security and other departments jointly established an information sharing and law enforcement cooperation mechanism, as well as a joint supervision mechanism for major cases, to coordinate efforts in combating doping and other violations of law or regulations. The sports, the anti-corruption and the public security authorities have also established a coordination and cooperation mechanism to jointly investigate and deal with corruption cases in sports sector.

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Anti-corruption education and trainings are provided to all anti-corruption officials in the General Administration of Sports of China. The officials will also receive tailor-made anti-corruption education and training, so as to better deal with anti-corruption challenges and cases in the sports sector.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In 2020, China promulgated the *Rules for Discipline Inspection and Supervision Organs to Deal with Reports and Accusations*, which stipulates that reporting channels should be provided and the supervision rights of people should be ensured. China also issued the *Regulations on Handling Complaints through Letters and Visits*, making clear provisions on the protection of reporting persons.

Moreover, the Discipline Inspection and Supervision Office of the CCDI and the NCS in the General Administration of Sports promulgated *Work Measures for Handling Complaints through Letters and Visits*, which provides that the name, company, address and other details of the reporting persons should be kept confidential, and the reported materials managed as confidential, so as to establish an effective mechanism to protect the reporting persons.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China actively participates in the IOC integrity Sports International Forum, which is held every two years. China also works with UNODC, Interpol and other to share information and strengthen international cooperation on combating illegal sports gambling and manipulation of games.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The International Cooperation Department of the CCDI and NCS is responsible for the international anti-corruption exchange and cooperation. On behalf of China, it has actively participated in the activities and meetings under the UN, the G20, the APEC, the BRICS, the ADB-OECD and others.

### Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

A working group on the supervision of football is established by the Discipline Inspection and Supervision Office of the CCDI and the NCS in the General Administration of Sports. The group pays close attention to and regularly studies and analyzes the trends related to football competitions, and strictly prevents gambling, match fixing and other issues in football games.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China carried out an extensive research on "supervising and promoting the modernization of governance in sports sector", and made special investigations and studies on Olympic preparations, football development, etc. By these efforts, weaknesses are discovered, potential risks are analyzed and reduced, and suggestions for improvement are also made.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

China actively participates in the IOC integrity Sports International Forum, which is held every two years. China also works with the UNODC, Interpol and others to share information and strengthen international cooperation on combating illegal sports gambling and manipulation of games.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Organizing Committee of Large-Scale Sport Events in China has set up a supervision and audit department. Meanwhile, a discipline inspection committee has also been established to perform its supervision duties and strengthen supervision and inspection in sports. In addition, the Discipline Inspection and Supervision Office of the CCDI and the NCS in the General Administration of Sports will carry out re-supervision and re-inspection independently.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The finance and audit department of the General Administration of Sports is responsible for internal audit, the audit on leading officials leaving office directly under the General Administration of Sports, the financial supervision and audit of major events and key projects in sports, as well as the supervision and audit of the use of special funds. The General Administration of Sports has set up the internal discipline inspection commission and the inspection office, to enhance supervision and reduce anti-corruption and fraud in sports sector.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

A discipline inspection and supervision office is dispatched to the General Administration of Sports by the Central Commission for Discipline Inspection (CCDI) and the National Commission of Supervision (NCS) of China. The office is responsible for preventing and fighting corruption in the sports sector.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The General Administration of Sports of China has stepped up policies on the regulation of the professional activities of agents, intermediaries, consultants and athlete representatives as well as the transfer of athletes. It has also set high standards on management of professional activities, enhancing supervision and protection of the legitimate rights and interests of all parties by relevant associations.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In 2019, the Discipline Inspection and Supervision Office of the CCDI and the NCS in the General Administration of Sports promulgated the *Opinions on the Supervision of Sports Associations*, in which the national sports associations such as the China Football Association and the China Basketball Association are also included under supervision. A series of other opinions are also issued to improve the education, management and supervision of association personnel, urge sports associations to improve institutional building, strengthen the supervision and restriction on the exercise of power.

#### **HOLISTIC QUESTION**

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

G20  
INDONESIA  
2022

## EUROPEAN UNION

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 1.3 What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

#### Principle 2: Implementing appropriate integrity standards

- 2.a Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

- 2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### Principle 3: Transparency

- 3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### Principle 4: Automation

- 4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- 4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

- 4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- 4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

#### **Principle 5: Reform and modernization**

- 5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Human resources management**

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 7: Relationship with the private sector**

**7.1** What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

INDONESIA

**Principle 8: Audit and reporting**

**8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.



- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The EU as a supranational organisation has [signed and ratified](#) the United Nations Convention Against Corruption (UNCAC) in 2008. In June 2021, at the UN General Assembly Special Session (UNGASS) on corruption, the EU launched its UNCAC implementation review mechanism. This process is led by the European Commission in close cooperation with all relevant EU institutions and relevant EU agencies or bodies. The EU is in a unique position as the only non-state actor, member of this Convention, and the first of its kind to undergo such review.

EU has concluded international agreements on mutual legal assistance and extradition), and the specialised EU agencies and bodies (OLAF, the EPPO, Eurojust, Europol) have clear provisions on the matter of international cooperation.

With the creation and start of operations of the EPPO the European Union has moved a step further in strengthening its capacity to fighting corruption, including of transnational nature, as the EPPO is the EU's independent and supranational prosecutorial body

competent - within the limits of its material and territorial competence – to investigate, inter alia, offences criminalised under UNCAC.

Pursuant to Article 31 of the EPPO Regulation, recourse to traditional mutual legal assistance or to EU mutual recognition instruments is, as a rule, not anymore necessary for 'intra-EPPO' cross-border investigations (i.e. cases concerning only Member States participating in the EPPO). As the EPPO Regulation goes beyond the traditional forms of judicial cooperation in criminal matters provided in Chapter IV of UNCAC, this new way of 'cooperation' is a key contribution by the Union to the modernisation of the mechanisms for obtaining evidence, with an evident positive impact in cross border cases within the scope of UNCAC.

The EPPO can cooperate with third countries and EU Member States that do not participate in the EPPO in accordance with the rules set out in Articles 104 and 105 of the EPPO Regulation. OLAF has signed several Administrative Cooperation Arrangements (ACAs) with partner authorities in non-EU countries and territories and counterpart administrative investigative services of International Organisations in order to facilitate practical cooperation.[1]

Eurojust has concluded agreements with 12 third countries. These agreements create an enabling environment in which third countries can participate in and benefit from the practical cooperation tools offered through Eurojust.

In March 2021, the Council, on the recommendation of the Commission, has adopted the decision authorising opening of negotiations with 13 third countries for cooperation with Eurojust. Also, Eurojust has Contact Points with the competent authorities in third countries. These connections enable prosecutors from Member States to establish quick contact and liaise with their counterparts in a third country when a crime extends beyond the European Union's borders.

The European Union provides also extensive support in the framework of the fight against corruption to third countries through the European Commission (through the Directorate-Generals for International Partnerships as well as Neighbourhood Policy and Enlargement Negotiations). EU Neighbourhood Policy and Enlargement Negotiations

The Commission's external actions and policy engagement with partner countries in the fight against corruption is part of comprehensive and wider efforts to strengthen democracy, good governance and the rule of law.

The Commission's anti-corruption assistance amounts around EUR 448 Million for the programming period 2014-2020 under both the Instrument for Pre-accession Assistance (IPA II) and the European Neighbourhood Instrument (ENI). This includes tailor-made programmes to help build partner countries capacities to implementing international standards and the EU acquis on the prevention and repression of corruption, anti-money laundering and ensuring an effective judicial response. In addition, to central and local governments and institutions in charge of anti-corruption, such activities may target parliaments, media including investigative journalists and civil society.

The Commission's anti-corruption actions are implemented in seven Enlargement partners (Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia, Serbia and Türkiye) under IPA and in at least six partners in the South (Jordan, Lebanon, Tunisia, Algeria, Libya, Morocco) and at least five partners in the East (Armenia, Azerbaijan, Georgia, Moldova, Ukraine) under ENI.

This engagement consists of several measures whose objective is the prevention and repression of corruption including the adoption of the revised enlargement methodology to enhance the rule of law, fundamental rights and democracy, public administration

reform, socio-economic stability, and where anti-corruption aspects are considered with all their crosscutting relevance.

The EU's anti-corruption policy dialogue with Enlargement partners in particular takes place in the framework of the bilateral Stabilisation and Association Agreements (SAA) and as part of the strategic Stabilisation and Association Process (SAP). The dialogue focuses on progress in the implementation of the fight against corruption and related reform efforts, including on the justice sector, on money laundering and organised crime. Additionally, regular monitoring of anti-corruption and related reforms take place on under the EU enlargement process culminating in the corresponding Annual Reports, in which the Commission services present the detailed assessment of the state of play in each candidate country and potential candidate country, including achievements and guidelines on future reform priorities.

Under the Technical Assistance and Exchange Instrument (TAIEX), the Commission organises regular study visits, peer reviews and workshops to complement regional and bilateral programmes. For the neighbourhood and enlargement area, the Commission Directorate-General in charge has adopted an Anti-Fraud Strategy (AFS), which addresses fraud, corruption and other illegal practices affecting the EU's interests. The strategy is based on a fraud risk assessment and is implemented through Annual Action Plans.

- One of the key objectives of the Anti-Fraud Strategy is supporting the national authorities and other implementing partners in building knowledge in the field of fraud and corruption.
- The Directorate-General is actively cooperating with OLAF, IDOC, EPPO and other investigative services. A network of OLAF Focal Points is active with representatives in each Directorate and Delegation/ Office.

#### International Partnerships

As part of bilateral support, the Commission plans to support work on anti-corruption in 30+ partner countries in which anti-corruption is a main focal area in the multi-annual indicative programmes (MIPs) for the period 2021-2027. The main areas of support include:

- Strengthening the capacities of key institutions and legislation to fight against corruption
- Improving the efficiency of the judicial system in the fight against corruption, including collaboration between actors of the judicial chain
- Support to the key institutions that exert an independent oversight role, as well as cooperation between key oversight entities
- Strengthening civil society organisations in their advocacy and watchdog capacities  
Harness the enabling power of digitalisation to fight corruption, including digitalisation of critical judicial functions
- Supporting other anti-corruption measures:
  - ✧ assets declaration, procurement policies and fight against money laundering o improve access to information
  - ✧ multi-level and transparent budgeting, geared towards the fight against corruption
  - ✧ anti-corruption measures to improve service delivery

Under the thematic Programme on Human Rights and Democracy, in 2020 the Commission signed a EUR 5 million contract with Transparency International - Strengthening Accountability Networks among Civil Society (SANCUS) - to improve democratic accountability of public institutions globally, by empowering civil society to

demand systemic change to address accountability and anti-corruption deficits in 21 countries over 36 months.

Under the thematic Programme on Human Rights and Democracy, the Directorate-General for International Partnerships at the European Commission (DG INTPA) also plans to support a project implemented by Open Government Partnership (OGP) in the period 2022-2024 to support inclusive co creation and implementation of action plans, with a focus on anti-corruption. At the country level, the project will support intensive engagement with selected countries across regions to advance co-creation of OGP action plan commitments on key themes. The project will also enable cross-country learning and exchange.

As with all EU development cooperation, breaches of fundamental values or serious cases of corruption can lead to suspension and ultimately termination of a programme.

### **EU and the SDGs**

In the 2021 US Democracy Summit of early December, President Von der Leyen stressed the importance of global efforts to ensure a more effective fight against corruption. Both the EU's internal and external efforts against corruption contribute to the achievement of the Sustainable Development Goals, in particular SDG 16.

Fighting corruption is also a global goal of the EU, in line with the UN Sustainable Development Goals, especially Goal 16 – Peace, justice and strong institutions. From 2014 to 2020, support to anti corruption projects and measures by the EU and its countries steadily increased and reached over EUR 770 million worldwide.

The Commission's work on promoting integrity and good governance in partner countries remains a strong mission. For the 2021-2027 financial framework period, the Commission plans to support work on anti-corruption in 50+ partner countries through a comprehensive approach:

- invest in improving transparency
- fighting impunity
- strengthening anti-corruption agencies
- supporting national human rights institutions
- investigative capacities
- justice reform
- money laundering
- international cooperation
- civil society actors

Among other actions, The European Commission's anti-corruption efforts are centred on promoting the fight against corruption globally, through the participation in relevant international anti-corruption fora.

[1] For the full list, see Europa website, List of signed ACAs, [https://ec.europa.eu/anti-fraud/system/files/2021-07/list\\_signed\\_acas\\_en\\_7fd50a9cbe.pdf](https://ec.europa.eu/anti-fraud/system/files/2021-07/list_signed_acas_en_7fd50a9cbe.pdf)

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## **B. TACKLING CORRUPTION IN SPORT**

### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In 2019, the Commission published a study on « Mapping of corruption in Sport in the EU ». The key objective of this small-scale research study has been to complete a mapping review of the types of corruption that exist in different EU Member States, if/how they are dealt with at national and/or international level and what kind of legal instruments exist to deal with them and minimise potential risks. The study has sought to provide the European Commission with adequate knowledge of existing initiatives in order to identify where best to focus its efforts – and those of the Member States – in the years to come. At the scoping stage of the study a rapid literature review was completed covering the subject of sport and corruption. The review covered academic publications, official policy

documents and papers. Around 70 relevant documents were identified. The mapping of reported cases and government responses also built on responses to a call for evidence which was sent out to members of the EU Expert Group on Sport and Integrity. The second element of the desk research was to undertake systematic reviews of available data and information and evidence on relevant government and organisational responses in specific Member States. Within the limits of the resources available for the study, it was possible to complete systematic desk reviews of available evidence and information on sport and corruption in 11 countries covering a range of geographies and large and small countries. Finally, a number of responses were examined in more depth through more detailed desk research and telephone interviews with contacts in Member States. This resulted in six case studies which are presented in boxes in the findings chapter.

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The above mentioned research is public and published:

<https://op.europa.eu/en/publication-detail/-/publication/ae30070c-b986-11e9-9d01-01aa75ed71a1>

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The European Commission takes an active role in combatting match-fixing. This is part of wider efforts to ensure competitive sports remain fair.

By co-ordinating related EU legislation and through cooperation with key international bodies, the Commission works at the European and global levels to ensure the reputation of sports teams, organisations and events are not compromised.

The Commission supports actions to fight against match-fixing and has also drafted policy documents.

- In its Communication on sport (<http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1389190399614&uri=CELEX:52011DC0012>), the Commission notes that match-fixing has a significant impact on the perceived integrity of sporting teams and events.
- To improve its knowledge of how national criminal law provisions apply to match fixing ([http://ec.europa.eu/assets/eac/sport/library/studies/study-sports-fraud-final-version\\_en.pdf](http://ec.europa.eu/assets/eac/sport/library/studies/study-sports-fraud-final-version_en.pdf)), a mapping study of criminal law provisions in EU Member States was completed. It continues to supplement policy debate on the issue.

- The Green Paper on Online Gambling led to the adoption of the Communication “Towards a comprehensive European framework on online gambling” (<http://eur-lex.europa.eu/legal content/EN/TXT/?qid=1389690809891&uri=CELEX:52012DC0596>) . This identifies match-fixing as one-of-five priorities for addressing the challenges facing the integrity of sport. Further to this, two studies on betting-related match-fixing were then completed.
- In order to better coordinate anti- match-fixing policies and actions across Member States, the EC Directorates-General for Migration and Home Affairs (DG HOME), and Growth and Internal Market (DG GROW), launched a call for the pilot project "New integrated mechanisms for cooperation between public and private actors". Through its sport actions ([https://ec.europa.eu/programmes/erasmus plus/organisations\\_en#tab-1-5](https://ec.europa.eu/programmes/erasmus plus/organisations_en#tab-1-5)) , the Erasmus+ programme (2021-2027) combats match-fixing.

Through its ERASMUS + Programme promotes and supports integrity in sport by providing funding opportunities to European projects on different related issues.

In particular, cross-border concerns, such as doping and match-fixing, are addressed. The objectives in this area are to:

- raise the standards of governance in the sports sector to promote democracy, transparency and accountability
- combat match-fixing and promote the fair regulation of sport at all levels
- combat doping in sport to ensure an even playing-field for all participants
- ensure the free movement of amateur and professional sportspeople in line with internal market principles
- develop rules on the transfer of players that preserve integrity and prevent exploitation

These priorities are broken down into the following fields of action

- good governance
- match-fixing
- free movement of sports people
- combatting violence
- discrimination
- corruption
- safeguarding minors

**Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **HOLISTIC QUESTION**

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.



### **A. COUNTERING CORRUPTION IN CUSTOMS**

#### **Principle 1: Leading by example**

**1.1** Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Over the recent years the French legislator, within the European framework, has adopted several pieces of legislation in order to ensure and reinforce the integrity strategy of the French administration. Customs has implemented this legislation and trained customs officers in order to ascertain their knowledge of the following :

- charter of ethics for customs
- laws of 2016 and 2022 regarding the protection of whistleblowers
- laws setting standards and restrictions to private activities for civil servants
- laws setting transparency standards for private sector agents joining the administration

**1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Customs headquarters centralise all requests :

- from customs officers who want to leave the administration for the private sector in order to assess the absence of any conflict of interests;
- from customs officers who want to have a private activity besides their job as customs officers or leave customs for the private sector.

A ministerial consultative body was also created to give advice or restrictions regarding these requests where reasonable doubt as to compatibility remains. In addition, the High Authority for Transparency of Public Life may also be seized for advice in order to re-assess any restrictions or prohibitions in this respect when reasonable doubt remains after this ministerial body has delivered its advice.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

A charter of ethics in customs was sent out to all customs officers in 2018, reminding of the general expectations of customs control charter of ethics. A thorough guide was sent out to all customs officers in order to re-assess customs officers' duties and their declarative obligations regarding possible conflicts of interests/requests for authorisations for private activities

**Principle 2: Implementing appropriate integrity standards**

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

*please refer to 1.3*

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

These standards are asserted in the integrity and disciplinary guide as also in the annual disciplinary reports reviewing all disciplinary cases anonymously for any given year.

### **Principle 3: Transparency**

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Transparency is performed through various means and websites :

European official Journal (<https://eur-lex.europa.eu/oj/direct-access.html?locale=fr>)

French official Journal (<https://www.journal-officiel.gouv.fr/>)

French Customs website (<https://www.douane.gouv.fr/>)

National Customs Information Center (Info Douane Service (IDS)

<https://www.douane.gouv.fr/services-aide/infos-douane-service>

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such

framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Right to be heard:

- Articles 67A to 67D of the French Customs Code  
([https://www.legifrance.gouv.fr/codes/section\\_lc/LEGITEXT000006071570/LEGISCTA000021648965/#LEGISCTA000033815321](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006071570/LEGISCTA000021648965/#LEGISCTA000033815321))

Administrative appeal:

- Article 410-1 of the Code des relations entre le public et l'administration (Public-Administration Relationships Code)  
([https://www.legifrance.gouv.fr/codes/section\\_lc/LEGITEXT000031366350/LEGISCTA000031367821/#LEGISCTA000031367821](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000031366350/LEGISCTA000031367821/#LEGISCTA000031367821))

Appeal to court:

- Articles 352, 357 a and 358 of French Customs Code  
([https://www.legifrance.gouv.fr/codes/section\\_lc/LEGITEXT000006071570/LEGISCTA000006122134/#LEGISCTA000006122134](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006071570/LEGISCTA000006122134/#LEGISCTA000006122134))
- Article R.431-9 of the Administrative justice code  
([https://www.legifrance.gouv.fr/codes/section\\_lc/LEGITEXT000006070933/LEGISCTA000006136479/#LEGISCTA000006136479](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006070933/LEGISCTA000006136479/#LEGISCTA000006136479))

## Principle 4: Automation

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

EU Customs legislation is fully in line with WTO Trade facilitation agreement and incorporates most of the WCO Revised Kyoto Convention provisions as well as the Istanbul Convention on temporary admission.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

As all EU members and in line with the Union Customs code, have put in place specific customs procedure in order to facilitate trade at import and export. Please consult EU guidance as follows

- 4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The French Customs clearance system (Delta) is accessible on line for any operator or individual duly registered through the European registration system EORI and after signing an agreement on the use of system. Comprehensive guarantee deposit can be requested for significant import flows.

<https://www.douane.gouv.fr/demarche/acceder-aux-services-en-ligne-de-dedouanement>  
and <https://www.douane.gouv.fr/dossier/french-customs-business>

- 4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

France has established a centralized risk analysis and targeting center ( SARC) which is competent to suggest controls for any kind of movement of goods (pre-arrival, transshipment, clearance). Risk analysis is based on profile studies, national and EU Customs intelligence information and large use of Customs and opensource data.

### **Principle 5: Reform and modernization**

- 5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

French Customs is committed to review on a long term process its clearance procedures, particularly since the enter into force of the European Union Customs Code plan in 2016. It advocates to simply and optimize Customs formalities , to reduce times and fees for operators, to secure their flow of goods and to assist them. See 40 concrete measures to support business in Customs clearance

(<https://www.douane.gouv.fr/sites/default/files/2018-11/customs-clearance-in-france-%28en%29.pdf>)

## Principle 6: Human resources management

- 6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

Beside national legal framework and civil servant legal status generating rights and obligations for Customs officers, French Customs has published a charter of ethics insisting on probity, professionalism, exemplarity and neutrality (<https://www.douane.gouv.fr/la-douane/qui-sommes-nous/les-moyens-methodes-et-valeurs-de-la-douane-francaise>). It also promote gender and professional equality (<https://www.douane.gouv.fr/dossier/la-douane-sengage-en-faveur-de-legalite>)

- 6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

This overall ambition of Customs for the coming years is secured in a Contract of objectives and resources signed by the Director General, the Director of the Budget and the Secretary General of the Ministry of Economy, Finance and Recovery. This Contract guarantees that French Customs will have the human and financial resources necessary to implement this strategy through 2025. It also allows for financing the support of the officers concerned by the transformation of Customs. Customs will benefit from an unprecedented increase in its operating and investment funds. In total, over the period 2022-2025, it will benefit from more than €148 million in additional funding for the new measures provided for in the strategic axes.

See also <https://www.douane.gouv.fr/sites/default/files/2022-03/01/French-customs-is-changing.pdf>

## Principle 7: Relationship with the private sector

- 7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

French legislation has drafted and implemented rules and standards regarding processes allowing agents from the private sector to work in the French administration, including customs, and vice versa.

## Principle 8: Audit and reporting

- 8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

An internal thorough risk analysis template was drafted to allow risk management assessment and review, as well annual evaluation and auditing of the various structures and offices.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

A special office is implemented inside each general directorate in order to allow confidential requests and claims from customs officers regarding any threats that may endanger their personal professional activity and to give advice on a case by case basis regarding possible actions as whistleblower or harassment claims, for instance. Also specific grievances from customs officers regarding risks to their health, both mental and physical, can be brought to a specific structure via alerts sheets before examination by a specific elected body including unions and administration representatives in order for protective measures to be implemented on a case by case basis. Finally, French customs has an inspection body in charge of setting all claims from the general public and users of customs services. This inspection body is also in charge of internal auditing.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes X No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Article 3.1° of [Act No. 2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of the economy](#) (hereinafter the Sapin 2 Act) provides that the AFA "(...) *centralizes and disseminates information to help prevent and detect*" acts of corruption. In addition, the [2020-2022 National Multi-Year Anti-Corruption Plan \(PNPLC\)](#) 2020-2022 sets as the AFA's first mission "*to improve knowledge and detection of corruption by optimizing the use of data*" (Action line no.1). The objective is to "*enable better use of data, whether it is open or is part of restricted access administrative files*".

To this end, the AFA has initiated a nationwide project to map the risk of corruption by analyzing all court decisions and legal proceedings initiated by the internal security forces. Eventually, dashboards with figures and graphs will be made available to the public and experts, as well as analyses based on these data. Within this framework, it is anticipated that a summary note on corruption in sports will be published. A

presentation of this mapping project is included in the latest AFA activity report (annual activity report 2021, p. 17-19).

In addition, the AFA is considering setting up an "academic network" bringing together all members of the academic community and professionals who are interested in the fight against corruption. The objective is to be able to discuss, identify sources of funding and to promote research in this field. One of the topics pre-selected by the AFA is the fight against corruption in sports.

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The work conducted by the AFA, or in which it participates is published on [its website](#) and disseminated to its partners and the general public (notably via social media). This is the case, for example, [of the study conducted in 2020 by Mr. Agator on corruption as seen by human and social sciences \(titled, in French, "La corruption vue par les sciences humaines et sociales"\)](#).

In addition, in order to ensure international exposure, all useful documents ([general recommendations](#), certain statistical analysis reports such as the one on the [prevention of local government corruption](#) (November 2018) or educational resources, such as "[En quête d'intégrité](#)", the serious game to raise awareness of the prevention of corruption and other corruption offences) are available in English, and in some cases in Spanish.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The AFA's actions are aimed at promoting the fight against corruption in all economic and non-profit sectors in France. Its action with respect to the general public includes making available data on corruption offenses in its activity report (see [Activity Report 2021](#), pp. 12-15) as well as through the project for a national mapping of corruption

risks (see answer to question 1.1 above). As all of its work is published, as will be the upcoming work dedicated to corruption in sports.

It should also be noted that the AFA promotes multidisciplinary research in the fight against corruption. In March 2022, the AFA organized, with the *Institut des études et de la recherche sur le droit et la justice* (Institute for Studies and Research on Law and Justice, IERDJ) and the support of the *Ecole nationale de la magistrature* (National School for the Judiciary, ENM) a [seminar](#) on challenges and Perspectives of Research on Corruption in the 21st Century.

The AFA also participates in various conferences and seminars organized on the subject of sports. For example, on December 9, 2021, the AFA participated in a symposium organized by the *Institut de relations internationales et stratégiques* (Institute for International and Strategic Affairs, IRIS) on how to uphold integrity in sports.

## **Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

France has a comprehensive legal arsenal that incriminates the following corruption/white collar offences: public bribery, foreign bribery, bribery in the private sector, influence peddling, misappropriation of public funds, illegal taking of interest, extortion by public officials and favouritism. French law criminalizes both the demand and supply sides of corruption.

In 2020, legal cases pertaining to the previously listed corruption/white collar criminal offences represented 834 cases referred to the public prosecutor's office (+7.8% compared to 2015) involving 1,206 persons. 63% of these were not actionable and 397 persons (including 49 legal entities) were the subject of a criminal enforcement response (101 alternatives to prosecution and 296 prosecutions).

Since a law of February 1, 2012, France has had a particularly comprehensive system for preventing and combating corruption in sports, which it further strengthened after ratifying the Macolin Europe Convention on the Manipulation of Sports Competitions on September 18, 2014.

Bribery in sports is punishable under Articles 445-1-1 and 445-2-1 of the Criminal Code relating to private bribery, which provides for penalties of up to five years' imprisonment and a fine of €500,000, which can be increased to twice the amount of proceeds arising from the offence. Corruption in sports is also addressed by other offenses, such as fraud under article 313-1 of the penal code, which may be applied when a player in a sports event voluntarily changes the course of the game through a fraudulent act, or the offence of criminal conspiracy under article 450-1 of the penal code, which is applied when a group of persons has the objective of committing the offence of fraud or bribery with the aim of manipulating competitions.

As part of an offensive crime policy, highly complex sports corruption cases are handled by the National Financial Prosecutor's Office and specialized investigating judges of the Paris Judicial Court pursuant to article 705 of the Code of Criminal Procedure. No obstacles have been identified with respect to the specific investigations of these proceedings, which often involve cooperation with foreign judicial authorities. This policy of a specialized judiciary and investigators in charge of corruption in sports has proved to be effective and has resulted in the successful prosecutions and landmark decisions, such as the sentencing of five soccer club officials on charges of active and passive bribery in sports and criminal conspiracy to sentences of up to three years' imprisonment and a fine of €50,000, and five-year bans from football-related activities, the sentencing of a soccer player for passive and active bribery and criminal conspiracy to a suspended sentence of 12 months imprisonment, a fine of €10,000 and a professional ban for five years, or the sentencing of 15 handball players for fraud and aiding and abetting in the commission of fraud, to sentences of up to four months' imprisonment suspended and a fine of €40,000.

In January 2016, France set up a national platform to combat the manipulation of sports competitions, which includes representatives of the ministries responsible for justice (PNF and/or the Paris Public Prosecutor's Office), the interior (Service central des courses et jeux de la direction centrale de la police judiciaire) finance (Tracfin), sports (Direction des Sports), as well as representatives of the National Gaming Authority (ANJ), the French Anti-Corruption Agency (AFA), and La Française des Jeux (LFDJ) for its exclusive rights in the field of sports betting in its physical network, a member of the French Online Gaming Association (AFJEL), representing licensed online operators, the French National Olympic and Sports Committee (CNOSF), as well as representatives of the professional sports movement, represented by the National Association of Professional Sports Leagues (ANLSP), and representatives of athletes, represented by the National Federation of Sportsmen's Associations and Unions (FNASS), and referees, represented by the French Association of Multisports Referees (AFCAM).

This platform was recognised in the Law of 2 March 2022, with the creation of a Chapter V in Title III of Book III of the Sports Code as follows:

"Chapter V

"National platform to fight the manipulation of sports competitions

"Art. L. 335-1.-I.-The national platform to fight the manipulation of sports competitions shall:

"1° Serve as a centre for the collection, collation and sharing of information and documents useful in the fight against the manipulation of sports competitions by transmitting them, where appropriate, to the competent authorities and sports organisations;

"2° Promote cooperation with the national and international actors concerned in the prevention, detection and repression of manipulation of sports competitions, in particular through the exchange of information between the latter;

"3° To raise awareness among sports stakeholders on the subject of the manipulation of sports competitions.

"II - The platform mentioned in I is chaired by the Minister for Sport.

"III - As part of the task of monitoring gambling operations conferred upon it by Article 34 of Law No. 2010-476 of 12 May 2010 relating to the opening up to competition and the regulation of the online gambling sector, the National Gaming Authority shall receive, centralise and analyse, for the platform referred to in this Article, reports relating to atypical and suspicious bets taken on sporting competitions organised or open to betting on French territory.

"Art. L. 335-2 -The members of the national platform for combating the manipulation of sporting competitions may communicate and exchange with the national and international players mentioned in 2° of I of Article L. 335-1, under the conditions and according to the procedures laid down by a decree of the Conseil d'Etat issued after consultation with the Commission nationale de l'informatique et des libertés, information and documents that are useful in combating the manipulation of sporting competitions, including those covered by professional secrecy, subject to Article 11 of the code of criminal procedure.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

In addition to the general criminal provisions mentioned above, French law specifically criminalizes bribery of a participant in a sporting event ([articles 445-1-1 and 445-2-1 of the French Criminal Code](#)), which makes it possible to take into account the particularities of this type of case.

The law of March 1, 2017 aimed at preserving ethics in sports further strengthened the system in place by specifically criminalizing passive and active bribery during sporting events involving bets, and with a penalty of five years' imprisonment and a fine of €500,000, which can be increased to twice the amount of the proceeds of the offence, through Articles 445-1-1 and 445-2-1 of the Criminal Code. Investigations are ongoing regarding this type of offence and relate to various sports, the foremost of which is soccer. Once again, no particular difficulties have been noted with regard to the proper conduct of investigations.

The National Gambling Authority (ANJ), is an important entity in the fight against the manipulation of sports competitions, both nationally and internationally:

- ANJ's Board draws up the list of authorised competitions and types of results. It also gives its opinion on the betting right contracts between the organisers of competitions in France and the sports betting operators (for example with the French Football Federation and the Professional Football League);

- All bettors' game data is recorded, which allows ANJ agents to detect atypical bets and unusual odds;

- ANJ's Chairwoman can take the decision to prohibit the operators it regulates from offering bets on a sporting manifestation in the event of serious and concordant evidence of manipulation;

- ANJ actively participates in the actions of the national platform for the fight against the manipulation of sports competitions created in 2016 and chaired by the minister in charge of sports. The surveillance board of this platform, which the ANJ chairs, deals with all alerts received by the national platform on competitions in France and coordinates actions within the platform.

- ANJ is a member of the Group of Copenhagen, the international network of national platforms, constituted since 2016, which now includes 34 countries, including Australia, Liberia, Marocco, Moldova or Nepal. This network of national platforms enables the exchange of information and the fight against organised crime. The French platform against the manipulation of sports competitions aims to prevent match-fixing and to protect the actors of sport. In September 2021, a website, [www.signalesport.fr](http://www.signalesport.fr), was launched to enable players in all sports to report any contact with criminals who want to rig competitions. These reports can be made anonymously, while allowing for dialogue with investigators. This reporting site is operated by the Paris Public Prosecutor's Office.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The [multi-year national anti-corruption plan 2020-2022](#) includes an action line no. 3.3 - "Promoting the consideration of integrity in sports organizations and events" - which provides for:

- systematically integrating mechanisms for the prevention and detection of corruption:
  - o in documents relating to the organization of major sports events;
  - o in the entities piloting or involved in this organization: the model of an ethics committee in each entity, set up for the 2024 Olympic Games and for the Rugby World Cup in 2023, will have to be assessed in this respect;
  - o the AFA should carry out checks on these entities and on all the parties involved;
- adopting guidelines on integrity in sports, by associating all public and private stakeholders of the sector, in order to support the sports sector in the implementation of anti-corruption measures in proportion with the risk level.

Fighting corruption in the field of sport is therefore a political objective clearly put forward by France and this has been translated in many ways (see following answers).

Concerning anti money laundering linked to gambling, the reference framework set by the National Gambling Authority (ANJ) presents an operational application of the legal framework relating to the fight against fraud, money laundering and terrorist financing to the gambling sector. National and European analyses show that the gambling sector as a whole presents a high level of risk, which differs according to the type of game and the distribution channels.

The readability of these standards is all the more important as their implementation is part of a demanding control policy towards the gambling sector. The ANJ is entrusted with the mission of supervisory authority, within the meaning of Article L. 561-36 of the Monetary and Financial Code (CMF), with regard to licensed online gambling operators and operators with exclusive rights. Failure by these operators to comply with their anti-money laundering and anti-terrorist financing obligations may give rise to sanction proceedings before the National Sanctions Committee.

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The AFA participated in the drafting of the AFNOR SPEC S50-020 standard published in June 2021 on ethics and integrity in sports (accessible free of charge on the AFNOR website after registration), which notably addresses the issues of the fight against corruption, the prevention of conflicts of interest, the fight against the manipulation of sports competitions, etc.

In addition, in the summer of 2022, two guides will be published, developed by the AFA and a working group led by the Ministry of Sports, for use by the sports sector (sports federations and public operators under the supervision of the Ministry of Sports). These guides offer examples of best practices in the fight against corruption based on concrete cases. As of September 2022, training sessions will be offered to the target audience in order to facilitate the dissemination of these guides and to support the implementation of the best practices they recommend.

France also has a central criminal investigation department dedicated to horse racing and gambling, the Service Central des Courses et Jeux, which has recently been strengthened in the fight against the manipulation of sporting events with the creation of a dedicated unit.

ANJ actively participates in the actions of the national platform against the manipulation of sports competitions created in 2016 and recognized in the Law of March 2 2022. This platform is chaired by the Minister in charge of sports and comprises two boards. A prevention board, placed under the responsibility of the Director of Sports and a surveillance board, placed under the responsibility of the ANJ Chairwoman. The platform meets approximately every six weeks.

The ANJ agents participate in interventions with sport actors within the framework of the "Signale!" ("Report!") project, they take part in training sessions for young athletes at the INSEP, in the CREPS, but also for magistrates at the National School of Magistrates, or also for all the new agents of the Ministry of Sport.

In agreement with the sports federations' integrity delegates, the national platform monitors matches that may be at risk, which may be the case when a match proves to be largely unbalanced with regard to the level of the parties.

The ANJ processes all the alerts received by the national platform (on competitions taking place on the territory or open to betting in France) and coordinates the actions within the platform. It makes all useful reports to the competent administrative (TRACFIN in particular) and judicial (public prosecutor) authorities.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The French domestic framework (Anticorruption law Sapin II ([Loi n° 2016-1691 du 9 décembre 2016](#) relative à la transparence, à la lutte contre la corruption et à la modernisation de la vie économique), [recommandations](#) and guidelines of AFA) creates an obligation for all public actors (including sports federation with a delegation of the Ministry of sports) and some private actors to implement procedures for prevention and detection of corruption. In this regard, AFA can audit them to control efficiency and quality of these procedures.

These general recommendations as well as the guidelines published on AFA website constitute a set of methodologic advice to help implement these procedures through comprehensive anticorruption systems.

Regarding reporting mechanisms, according to AFA recommendations (from [§505](#)), these public and private actors have to create reporting systems enabling any individual to report suspected corruption. These systems have to preserve anonymity of the reporting person if he/she wishes to and to handle the report confidentially.

In September 2021, a website, [www.signalesport.fr](http://www.signalesport.fr), was launched to enable players in all sports to report any contact with criminals who want to rig competitions. These reports can be made anonymously, while allowing for dialogue with investigators. This reporting site is operated by the Paris Public Prosecutor's Office. Several approaches have been already recorded through this new tool, in Football, tennis, and table tennis.

Regarding whistleblowers protection, France has transposed the EU directive of October 2019 in March 2022 ([loi n° 2022-401 du 21 mars 2022 visant à améliorer la protection des lanceurs d'alerte](#)). Compared to the Sapin II law, the law of March 2022 broadens the definition and the perimeter of persons that can be considered as whistleblowers, provides simplified reporting channels and reinforces protection of whistleblowers.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

AFA took part in expert level discussions organized by the UNODC Programme on Safeguarding Sport from Corruption and crime, during the elaboration of the UNODC Global Report on Corruption in sport, published in 2021.

AFA also took a leading role in the launch of the [Network of Corruption Prevention Authorities \(NCPA\)](#) in 2018, with the support of the Council of Europe. It gathers 31 members, 1 observers and 5 partners.

The HATVP and AFA are also members of [the European Partners against Corruption \(EPAC\) and European contact-point network against corruption \(EACN\)](#). In 2021, it AFA made 3 interventions in meetings of this network, including the annual conference that took place in Lithuania. With members from Austria, Germany and Romania, AFA produced a [manual on preventing corruption and promoting integrity](#). AFA worked specifically on interagency cooperation.

Finally, in December 2021, AFA was elected vice-president of the International Association of Anti-Corruption Authorities ([IAACA](#)).

In accordance with the law of 2 March 2022, the National Gambling Authority (ANJ) receive, centralise and analyse, for the national platform, reports relating to atypical and suspicious bets taken on sporting competitions organised or open to betting on French territory. The ANJ coordinator works with the INTERPOL Match-Fixing Task Force, of which the Central Office of Racing and Gambling of the central directorate of the judicial police (SCCJ) is a member.

The ANJ coordinator represents the French platform against sports manipulation in the international network of national platforms against sports manipulation set in place by the Council of Europe in July 2016. The Group of Copenhagen counts 34 countries and has been recognized as the advisory group of the Macolin Convention Committee in 2021. The coordinator of the French platform chairs this international network since November 2021.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

According to [Article 2 of the arrêté du 14 mars 2017](#), relative to the organization of AFA, AFA takes part in its area of responsibility to the definition of the position of

French authorities in international organization and implements cooperation program and technical assistance to foreign authorities. In this regard, AFA takes part in international meetings, conferences and seminars and promotes international cooperation for prevention and detection of corruption, including in sports.

AFA is part of the International Partnership Against Corruption in Sport (IPACS). It follows the activities of Task Force 3 and took part in the development of a common frame of reference on good governance. AFA led a discussion on this issue during the Conference on integrity in sport organized in Rome by the Council of Europe and the Italian Sports Department.

The High Authority for Transparency in Public Life (HATVP) is also part of IPACS. The High Authority is part of [the task force on ensuring integrity in the selection of major sporting events](#). It contributed to the [guide on good practices examples for managing conflicts of interest in sport organisations](#) and the [IPACS toolkit for reallocation of sport events](#).

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes X No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As mentioned in 1.1, AFA has started an important risk mapping exercise at the national level, based on court decisions and investigations lead by law enforcement authorities. Specific research on the link between corruption and organized crime and research on specific areas such as sports could start at the end of 2022. This project will allow to address corruption in all its dimensions thanks to the data gathered and analysed, and not only for transnational corruption.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The whole set of documents published by AFA regarding the prevention and detection of corruption is available on its website, and part of it is translated in [English](#) and Spanish. As mentioned in points 4.1 and 4.2, AFA actively contributes to reinforcing cooperation and information, experience and good practices exchanges on corruption in sports between competent authorities, both in bilateral and multilateral settings, especially at the UNODC. For more information on AFA international actions, its [activity reports](#) are available.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See answer 2.3. on action line no. 3.3 of the national pluriannual plan on fighting corruption 2020-2022.

On auditing, the law provides for the AFA to conduct audits of :

- economic actors above certain thresholds on the implementation of measures listed in article 17 of Law Sapin II. The results of these audits can lead to administrative sanctions;
- all public actors on the quality and efficiency of measures and procedures. These controls cannot lead to sanctions;

For major sporting events, the Law of March 26, 2018, regarding the organization of the Olympic and Paralympic Games of 2024, gives power to AFA, with the *Cour des Comptes* (French SAI) and the *Contrôle General économique et financier* (CGefi), a specific role in the supervision of internal measures against corruption offences within legal entities that take part in the preparation, organization, process and management of the Olympic Games (article 30).

In an advisory role, the AFA can also advise all persons wishing to or having to implement an anticorruption system : training and awareness raising, guidelines, teaching materials (MOOC, serious game, quizzes, etc)

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Following the set of recommendations of AFA, these procedures can constitute a complete anticorruption system, including all the measures recommended by AFA : governing body commitment, corruption risk map, prevention measures (code of conduct, training, third party due diligence procedure), detection measures (internal reporting system, internal control and audit) and remediation measures (disciplinary measures and coercive measures).

AFA recommendations precisely describe the method of implementing these different measures and underline that they need to be adapted to the risk profile of each organization. In the logic of designing an anticorruption system according to AFA recommendations, measures and procedures should be designed after the risk mapping exercise of each organization.

Regarding other actors of the sport sector which can receive public funding, a national survey is ongoing to all federations and associations to evaluate their level of awareness of the fight against corruption and the measures that they have or not implemented. The report will be published in the fall 2022. The goal is to offer

guidelines and training adapted to the needs and expectations of these different actors.

Presidents of sports governing bodies and bodies organising an international sports competition in France must also submit an asset declaration and a declaration of interests to the High Authority for transparency in public life, which reviews each declaration. If substantial changes occur, a new declaration must be submitted. The declarants include the chairpersons of the organizing committees of major sporting events such as the 2024 Summer Olympics.

Failure to submit a declaration in the conditions established in articles 4 and 11 of law n°2013-907 is a criminal offense. It is punished by a 3-year imprisonment sentence and a 45 000€ fine.

[List of public officials who have to submit a declaration of interests](#)

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

AFA has a working relationship with all the national actors in the sport sector. For instance it took part in March 2022 in a training session towards the National Sports Agency, which is in charge of giving subsidies to sport associations. Exchanges with the Ministry of Sports are also frequent.

In the summer of 2022, the publication of two guides dedicated to the sport sector should deepen this relation through awareness raising and training with sports federations, and with training centers for sports professionals and athletes (CREPS) which are important actors in France.

Finally, in the medium run, it will be important that every actor in the sport sector can find on AFA website all the useful documents to implement anticorruption measures and procedures regarding its own risk profile. This set of documents will be put together at the end of the ongoing national survey.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As mentioned in 6.1.; AFA is active in this regard through its audit and advisory activities with the actors.

**HOLISTIC QUESTION**

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

G20  
INDONESIA  
2022

## GERMANY

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Risk assessments as a tool to strengthen integrity are already established in the customs administration in the form of the “risk relief for anti-corruption prevention”. This was carried out in accordance with the Federal Government’s Directive on the Prevention of Corruption in the Federal Administration (RL BR) in conjunction with the recommendations and the guidelines for the Directive BR in order to determine the risk of corruption in all areas of work and activities of the customs administration.

- 1.2 Please provide information about your country’s efforts in ensuring that adequate resources are allocated to the customs’ integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

All customs departments have designated Corruption Prevention Contact Persons (ACV).

- 1.3 What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

All customs departments have designated Corruption Prevention Contact Persons (ACV). As part of the training of candidates, but also through relevant training for regular staff, the topic of corruption prevention is dealt with in detail. In addition, regular personal awareness-raising events take place for the employees, which are organised by the respective Corruption Prevention Contact Person (ACV) at the services. They are based on an interactive e-learning-module and give the ACV a further opportunity to raise awareness of employees. Furthermore, the ACV informs about current topics within his/her competence through information folders, a federal flyer or internal information post etc.

The transparency of decisions is ensured in various ways, e.g. through clear rules of responsibility, reporting, IT-based process control, accurate and complete documentation accompanying the procedure and corresponding archiving.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In the Federal Republic of Germany, the Federal Ministry of the Interior is the competent authority for the integrity and the prevention of corruption for the employees of the public service on federal level (which includes the employees of the customs administration).

Some of the relevant principles in Germany are listed here:

Prohibition of Accepting Rewards, Gifts & Benefits — § 71 Federal Officials Act (BBG)

Non-compliance with obligations — § 77 Federal Officials Act (BBG)

Acceptance of benefit — § 331 Criminal Code (StGB)

Taking Bribes — § 332 Criminal Code (StGB)

Granting of Benefits — § 333 Criminal Code (StGB)

Giving Bribes — § 334 Criminal Code (StGB)

Especially serious cases of taking and giving bribes — § 335 Criminal Code (StGB)

§§ 2 and 5 Federal disciplinary law

Misdemeanor (reprimand, fine, reduction of salary, dismissal)

Loss of civil servant rights — § 41(1) of the Federal Officials Act (BBG)

Loss of pension for civil servants — § 41(2) of the Federal Officials Act (BBG)

## Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

**In general, the following measures are available in the federal administration within the meaning of point 1 of the Federal Government Directive Concerning the Prevention of Corruption in the Federal Administration :**

**principle of greater scrutiny/multi-eye principle**

Especially in areas of activity especially vulnerable to corruption , the multi-eye principle must be ensured (see point 3.1 of the Federal Government Directive Concerning the Prevention of Corruption in the Federal Administration). The multi-eye principle as a measure of corruption prevention is implemented by participation or (co-)examination and monitoring of the work results by other employees or organisational units, in particular it is ensured by co-signing regulations which provide for a professional secondary examination. Co-signing only under technical (partial) aspects does not satisfy the requirements of the multi-eye principle. If, exceptionally, the multi-eye principle is not possible (human resources/ personnel) other appropriate and effective compensatory measures to prevent corruption (e.g. relocation of responsibilities or enhanced technical and administrative supervision) need to be put in place. Provision should also be made for at least one-off audit or sample audit in the event of a high taskload.

**Transparency, in particular documentation**

Transparency of decisions, including the decision-making processes, shall be ensured, e.g. through clear rules of responsibility, mechanisms for reporting, IT-supported oversight of operations, precise and complete documentation of proceedings. (see point 3.2 of the Directive).

**Separate performance of tasks concerning public procurement**

Further than the multi-eye principle is the shift of subprocesses in multi-stage processes to different processors when it comes to the process of awarding contracts. This includes the fundamental separation of planning, awarding and billing. In order to prevent corruption in advance, in particular the preparation, planning and needs description of the public procurement procedure, on the one hand, and the implementation of the procurement procedure on the other hand, as well as subsequent billing, must in principle be separated (see point 11.2 of the Directive).

### **Consistent service and task-related supervision**

Supervisors shall perform their duties of administrative and task-related supervision in a conscientious manner e.g. through process control by resubmission of files, checking margins of discretion (restrictions where applicable), preventing individual staff members from isolating themselves from co-workers and becoming too autonomous or through assessing the acceptance of administrative activities by discussions with "clients". (see point 9 of the Directive and Annex 2 to the 'Guide for superiors and public authorities')

### **Rotation**

In areas of high risk of corruption, the duration of deployment of the staff must in principle be limited. As a rule, a period of five years should not be exceeded in the respective post/job. In the case of necessary extensions, the reasons must be recorded on file. If, exceptionally, rotation is not possible for technical or (personnel) economic reasons (e.g. lack of experts), appropriate and effective compensatory measures should be taken to prevent corruption (e.g. extending the multi-eye principle, introducing teamwork, shifting responsibilities, particularly intensive technical and administrative supervision). (see point 4.2 of the Directive)

Rotation may be implemented both by moving the staff concerned (personnel rotation) and by changing the tasks especially vulnerable to corruption (task rotation) to a different position.

### **Personnel selection**

Before filling a post in an area of high risk of corruption, the Human Resources Unit is first requested to ensure that there are no circumstances in the candidate's person, which could lead to an increased risk of corruption in that post/job (e.g. in-house investigations of suspected corruption, irregularities in previous posts; excessive debt or disorderly financial situation, reports by law enforcement authorities on criminal investigations or disciplinary offences).

However, superiors are also obliged to ensure that, as a rule and in consultation with human resources unit, a period of five years at the workplace should not be exceeded when selecting staff for an area of high risk of corruption. In the case of necessary temporal extensions, the reasons must be made recorded on file (cf. aspect of rotation)

### **Raising awareness and advanced training of employees**

When taking the oath of office or agreeing to abide by the requirements of their position, staff members shall be informed of the risk of corruption and the consequences of corrupt behaviour.

Furthermore facilities providing basic and advanced training shall include corruption prevention in their programmes e.g. by participating in information events or corresponding awareness-raising events on corruption prevention within the Generalzolldirektion (GZD) or advanced training of employees on the topic. Superiors also need to integrate corruption-prevention-measures, such as general awareness training, into their regular official talks with employees, using the Code of Conduct. (see points 7 and 9.2 of the Directive and Annex 2 to the Directive). Supervisors should perform as role models and take their duty of care for their employees seriously.

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Pursuant to Article 42(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter the UCC), any natural and legal person has the right to appeal against a decision adopted by the customs authorities in connection with the application of the customs legislation, which concerns him/her directly and personally. The procedure to be adopted is governed by national law in accordance with Article 42(2) UCC.

#### **Principle 4: Automation**

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As a Member State of the EU, Germany is bound by European customs law and EU requirements. On the basis of Article 28(2) of the Customs Administration Act, the Protocol of 26 June 1999 amending the International Convention on the Simplification and Harmonisation of Customs Procedures of 18 May 1973 (Kyoto Convention) was brought into force with Annexes I and II (BGBl II, 2003, No 38).

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

The EU's legal framework for customs legislation has also been implemented in the context of the COVID-19 pandemic. In order to take account of the particular situation during the pandemic, the European Commission published so-called COVID-19 Guidance:

[https://taxation-customs.ec.europa.eu/business/covid-19-customs-guidance-trade\\_en](https://taxation-customs.ec.europa.eu/business/covid-19-customs-guidance-trade_en)

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The IT procedure ATLAS (Automated Tariff and Local Customs Clearance System) ensures the largely automated clearance and monitoring of the cross-border movement of goods pursuant to Article 6(1) of the Union Customs Code. With regard to importation, declarations for the movement of goods, their subsequent processing in a customs procedure as well as administrative acts are processed electronically by ATLAS. This means that the interested party can enter and transmit his summary entry and exit declarations, presentation notifications, summary declarations for temporary storage, customs declarations for the release for free circulation of goods or any other import customs procedure electronically to the customs office. Subsequently, he/she receives the decision of the customs office and the decision on import duties resp. the determination and recognition of tax bases via the same programme.

This possibility of submitting electronic customs declarations as well as the complete electronic handling of customs procedures also includes the customs transit procedure and the overall scope of export of goods from the European Union.

Further information can be found at:  
[https://www.zoll.de/DE/Fachthemen/Zoelle/ATLAS/ATLAS-Allgemein/Grundlegende-Informationen/grundlegende-informationen\\_node.html](https://www.zoll.de/DE/Fachthemen/Zoelle/ATLAS/ATLAS-Allgemein/Grundlegende-Informationen/grundlegende-informationen_node.html)

The respective accessibility levels are checked in periodic tests with regard to the harmonised standard EN 301 549 V3.1.1 (2019-11). Existing restrictions must be documented in the respective specialist procedures in a declaration on accessibility.

The respective accessibility levels are checked in periodic tests with regard to the harmonised standard EN 301 549 V3.1.1 (2019-11). Existing restrictions must be documented in the respective specialist procedures in a declaration on accessibility.

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

The automated customs risk analysis is based on the general and special criteria for the prevention of corruption (“multi-eye principle”, documentation obligations, “awareness raising” of employees, etc.) which are subject to regular monitoring.

## Principle 5: Reform and modernization

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In coordination with the European Commission, the functional, technical and temporal requirements for the implementation of the Union Customs Code (UCC) (Regulation 2013/912) are regularly reviewed and updated.

For an overview of the tasks and plans of the European Commission, information by Directorate for Taxation and Customs can be found at [https://ec.europa.eu/info/departments/taxation-and-customs-union\\_de](https://ec.europa.eu/info/departments/taxation-and-customs-union_de) and on the following websites.

[https://taxation-customs.ec.europa.eu/customs-4/customs-risk-management\\_en](https://taxation-customs.ec.europa.eu/customs-4/customs-risk-management_en)

<https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A02013R0952-20200101>

## Principle 6: Human resources management

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

Personnel in the public sector in Germany is chosen along principles of selection of the best, which include aptitude, competence and professional achievement. The basis is Article 33(2) of the Constitution (Grundgesetz GG), according to which every German has equal access to public office according to his or her aptitude, competence and professional performance.

**Aptitude** covers, in particular, personality and character traits that are relevant to a particular office (§ 2(3) of the Federal Careers Ordinance (BLV)). Aptitude includes physical (healthy), mental and character aptitude.

In order to determine the suitability of character, a certificate of conduct based on the Federal Central Criminal Register is required, among other things. Character aptitude for civil servants also means carrying out their duties impartially and justly, doing their job for the benefit of the general public, professing through all their conduct to the liberal democratic basic order as defined by the constitution (Grundgesetz GG) defending its preservation. These basic obligations also include maintaining, in political activity, the moderation and restraint arising from their position vis-à-vis the general public and from the consideration of the duties of their office (§ 60 of the Federal Officials Act (BBG)).

**Competence** includes skills, knowledge, and other characteristics that are essential for the employment (§ 2(3) of the Federal Careers Ordinance (BLV)) qualification thus refers to the professional side of the aptitude in the broader sense.

The competence required for an office can be demonstrated by obtaining a career qualification through the completion of a specialised preparatory service and the successful completion of a career examination or by recognition of (external) career qualification (e.g. academic degree, full-time activities).

In particular, the **professional performance** must be assessed on the basis of work results, working behaviour and, for officials who are already superiors, on the basis of leadership behaviour (§ 2(3), § 49(2) BLV). Professional performance is understood as application-related, proven in practice and to be expected in the future; it must therefore be assessed on the basis of practical activity. It is a value judgment on the extent to which the requirements of one or more posts have been met by work results. All career decisions must be taken according to aptitude, competence and professional performance of the candidates ('principle of performance'; § 3 BLV).

Aptitude, competence and professional performance are selection criteria for filling civil servant posts (§ 9 BBG). For the enlistment into a preparatory service, successful participation in a competition is a prerequisite by determining the suitability and competence of the candidates (§ 10a(1) BLV).

Aptitude, competence and professional performance are also criteria according to which officials are regularly assessed in the service (§ 21 BBG, § 33(1) BLV). The assessment must be made at least once in a three year period, or more often, if official or personal circumstances require it (§ 48(1) BLV). The assessment may contain a statement on the suitability for tasks of the next higher career level (Section 49(2) BLV).

Officials may be promoted if they have been selected according to aptitude, competence and professional performance (§ 32(1) BLV). If the suitability for the post cannot be determined during a test period following the promotion, the permanent transfer of the post must be waived or the transfer revoked (§ 34(3) BLV). Probationary officials prove themselves fully during the probationary period if they can meet changing requirements of their posts according to aptitude, competence and professional performance (§ 28(2) BLV).

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In compensation for the many duties to which civil servants are subject, they enjoy a variety of advantages. For example, civil servants enjoy a right to assistance from the employer, which also results from the employer's existing duty of care. This also includes the right to care for the official and his family. More specifically, this right applies in the remuneration and in the so-called aid, which provides basic medical care and finds the ideal supplement in private health insurance. The employer also contributes to removal costs, should a move become necessary due to a transfer.

The basis of the remuneration is the so-called Alimentation Principle. It is one of the established principles of professional civil service. Under that provision, the employer is obliged to provide the official in active employment as well as in invalidity and old age with a subsistence allowance appropriate to the post.

The purpose of the remuneration is ultimately to ensure that the official can devote himself entirely to the profession. Only an economically independent professional civil servant can perform the tasks assigned to it by the Constitution.

The remuneration consists primarily of the basic salary. This is supplemented by the family supplement and, if necessary, additional allowances. Performance levels, benefit premiums or benefit allowances as well as special labour market surcharges may also be paid.

When used abroad, there are specific foreign remuneration. In addition, the remuneration recipients receive capital-related benefits. The remuneration is paid monthly in advance.

The remuneration of federal civil servants is governed by the Federal Law on Remuneration (BBesG).

As regards career improvement, reference is made to the remarks on 6.1 (tendering and selection procedures, promotion procedures for aptitude, competence and professional performance).

## Principle 7: Relationship with the private sector

7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

The customs administration informs the private sector on various channels (in particular [www.zoll.de](http://www.zoll.de); Service Desk Customs) on current customs issues and communicates with associations and economic operators.

## Principle 8: Audit and reporting

8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

Based on the standards for internal audit units the Federal Ministry of the Interior released Recommendations for internal audit units in the federal administration. However, the individual ministries are responsible for deciding whether and to what extent internal audit units are necessary and how these recommendations are to be implemented, in particular which modifications are needed to accommodate the special characteristics of individual ministries.

The recommendations of the Federal Ministry of the Interior for the internal audit units of the federal administration are implemented in the customs administration.

In addition, the Federal Ministry of the Interior prepares an annual report for the Federal Government on the integrity of the entire federal administration (so-called integrity report, see [www.bmi.bund.de](http://www.bmi.bund.de)) in which the integrity management of the customs administration is comprehensively presented and made transparent. The integrity management of the Federal Administration includes various aspects of administrative integrity such as national and international corruption prevention, transparency regarding the benefits received from private individuals such as sponsorship, donations and other contributions in favour of the Federal Administration and the deployment of external persons in the Federal Administration, as well as internal audits in the Federal Administration.

The customs administration strongly opposes corruption by means of control, detection and sanction. Prevention measures are an important factor for the prevention of corruption in the customs administration. In addition, internal auditing also performs anti-corruption tasks. It is their duty to pay attention to signs of corruption during all examinations. Each internal audit must review the safeguards as laid down in the customs handbook of risk assessment („Risikoatlas“) in order to combat corruption.

In case of a probable initial cause for corruption, such acts are consistently prosecuted and punished in all departments of the customs administration by administrative or disciplinary investigations or the initiation of criminal proceedings.

Corruption is broadly criminalized under German (cf. question 2.a.) and public prosecutors' office ensure effective investigation and prosecution of any corruption offence including where related to customs.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

For the prevention of corruption, the customs administration has set up a central digital reporting portal under which citizens, but also the employees of the customs administration, can report allegedly corrupt behaviour in the customs administration.

In addition, with effect from 17 December 2021, based on the EU whistleblower Directive (Directive (EU) 2019/1937) an internal reporting unit was set up at the General Customs Directorate in the Internal Audit Unit and respective information was published on the Intranet of the Customs Administration (MAPZ).

Germany is currently transposing the directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, into national law. The directive contains a number of provisions that, once transposed, may contribute to significantly reinforcing Germany's whistleblower protection framework.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Customs Criminal Police Office (ZKA) participates in a project group that addresses, among other things, the problems of internal offenders.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assessment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## **B. TACKLING CORRUPTION IN SPORT**

### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Federal Criminal Police Office publishes annually both the corruption situation report and the organized crime situation report. These situation reports are based on the contributions of the constituent states, the federal police and in some areas of the General Customs Directorate. If there are any links to sport in connection with corruption or organized crime during the reporting period, these are shown accordingly.

Link:

[https://www.bka.de/DE/AktuelleInformation/StatistikenLagebilder/Lagebilder/Korruption/korruption\\_node.html](https://www.bka.de/DE/AktuelleInformation/StatistikenLagebilder/Lagebilder/Korruption/korruption_node.html)

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The situation reports are published in close coordination with the Federal Ministry of the Interior. The situation reports and trends are presented in the context of press conferences or press releases. The publication and availability of the situation reports on the website of the Federal Criminal Police Office is part of the awareness raising efforts and also aims at ensuring the transparency of the public administration.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The fight against corruption is an ongoing effort that has a high priority in the Federal Republic of Germany. In addition to government agencies, a large number of private sector institutions are also addressed in a targeted manner, sensitized and involved in prevention campaigns.

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

Corruption including bribery of domestic and foreign officials is criminalized broadly and in line with UNCAC requirement under German law (cf. sections 265c, 265d, § 265e, 299, 300, 331 et seq. of the Criminal Code. The provisions also cover corruption in sports.

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

For the full text of the provisions cf. [https://www.gesetze-im-internet.de/englisch\\_stgb/englisch\\_stgb.html#p2441](https://www.gesetze-im-internet.de/englisch_stgb/englisch_stgb.html#p2441)

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

In 2015, in addition to the existing offences of bribery in the public and private sector, Germany established two new criminal offences related to corruption in sports, namely Sports betting fraud (section 265c of the Criminal Code) and Manipulation of professional sports competitions (section 265d of the Criminal Code). Especially serious cases of sports betting fraud and manipulation of professional sports competitions are regulated in section 265e of the Criminal Code. Both offences are consistent with UNCAC offences and, as far as possible, use identical elements.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling

corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

To combat corruption, the Federal Government has developed comprehensive guidance papers, which are available to all public bodies and private institutions as Federal Government guidelines on corruption prevention and the rules on integrity. These can equally be used for sports.

### Principle 3: Ensure effective law enforcement against corruption in sport

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The police training programs of the Federal Criminal Police Office also include dedicated anti-corruption courses to combat corruption. The courses and seminar are open to both police staff of the constituent states and the federal police. Presentation on the manipulation of sport competitions is part of these events. There are also police trainings in the constituents states in this area.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The independent whistleblower system "Reporting Office for Sport Manipulation" became operational in May 2022 with a special focus on combating the manipulation of sports competitions in accordance with sections 265c to 265e of the Criminal Code; [Link: www.meldestelle-sportmanipulation.de](http://www.meldestelle-sportmanipulation.de).

Germany is also currently transposing the directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, into national law. The directive contains a number of provisions that, once transposed, may contribute to significantly reinforcing Germany's whistleblower protection framework.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As the national criminal police central office, the Federal Criminal Police Office is the point of contact for police cooperation at both Interpol and Europol level and takes an active part in the police events and initiatives offered. In this context, for example, the initiation and support of operational meetings at Europol for both the fight against corruption and match fixing are part of the daily performance of tasks. In addition, there is a regular exchange of experience, which can also take place with non-governmental bodies (e.g. Transparency International) as required. Cooperation is further promoted through existing diverse and long-standing personal contacts with these institutions.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See entry for 4.1.

In addition to the standard designated international contact points, the liaison officers of the Federal Criminal Police Office working abroad and the foreign liaison officers working in the Federal Criminal Police Office are actively involved in the exchange of information due to their local proximity.

## Principle 5: Tackle corruption in sport related to organized crime

- 5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The continuous national and international exchange of information on police findings in connection with general or event-related strategic evaluations represent a good basis for being able to identify new trends. The establishment of special departments to combat cybercrime and independent research in open sources and the Darknet supplement this information gathering.

- 5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The police situation report of the phenomenon areas is updated annually in the respective situation reports, which are based on the contributions from the constituent states to the Federal Criminal Police Office.

Furthermore, all crimes are represented in detail in the annual crime statistics. Statistics of the judiciary are also available.

- 5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See also answer to 4.1

The Federal Criminal Police Office is an active member of Interpol and Europol and is actively engaging in their work both by sending national experts to these organizations and playing a leading role in workstreams.

## **Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Transparency of beneficial ownership is ensured via the national transparency register. Relevant private entities are required to take compliance measures. In order to ensure transparency and integrity in public procurement including in major sports events a competition register was established and became operational in 2022.

In Germany, organized sport in the Federal Republic is self-administering within the framework of the autonomy of sport. However, there is public funding for top level sports and eligibility requires the meeting of certain criteria, including basic standards, also regarding Good Government principles. Please also cf. answer to 6.2.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The German Federal Ministry of the Interior works towards organized sport to ensure that conflicts of interest are dealt with clearly and transparently within the framework of the autonomy of sport and that violations by the associations are effectively sanctioned. Due to its social significance and role model function, organized sport has a special responsibility to uphold high standards of integrity and to prevent abuse of power including nepotism and lack of transparency in its responses to the 2022 Accountability Report Questionnaire. The Federal Ministry of the Interior also reserves the right to adjust its eligibility criteria to ensure standards of integrity and values in the

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The establishment of the national platform to combat the manipulation of sports competitions encourages not only the law enforcement authorities but also other institutions relevant to sport to exchange information.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

INDONESIA

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please see answers to 3.2., 6.1, 6.2. and 6.3.

### HOLISTIC QUESTION

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

Germany supports the Council of Europe's Convention on the Manipulation of Sports Competitions (Macolin Convention) and signed it in 2014. Germany believes that the Convention provides is a good tool for fighting corruption in sports and would like to highlight that the Convention is open to for non-Council of Europe countries. Link: <https://www.coe.int/en/web/sport/t-mc>



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The logo features a stylized, light grey emblem at the top, resembling a traditional Indonesian motif. Below it, the text 'G20' is written in a large, bold, sans-serif font. Underneath 'G20', the words 'INDONESIA' and '2022' are stacked in a smaller, all-caps, sans-serif font.

## INDIA

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Central Board of Indirect Taxes and Customs (CBIC) under the Ministry of Finance, Government of India; deals with the tasks of formulation of policy concerning levy and collection of Customs, Central Excise duties, Central Goods & Services Tax (CGST) and Integrated Goods and Services Tax (IGST), prevention of smuggling and administration of matters relating to Customs, Central Excise, Central Goods & Services Tax, IGST and Narcotics to the extent under CBIC's purview. The Board is the administrative authority for its subordinate organizations, including Custom Houses, Central Excise and Central GST Commissionerates and the Central Revenues Control Laboratory.

[https://www.cbic.gov.in/htdocs-cbec/home\\_links/tickers](https://www.cbic.gov.in/htdocs-cbec/home_links/tickers); <https://taxinformation.cbic.gov.in/>

[https://www.cbic.gov.in/resources/htdocs-cbec/deptt\\_offcr/customs-manual2018.pdf;jsessionid=DCE6BBEC1FD8BE592374621F120B50B3](https://www.cbic.gov.in/resources/htdocs-cbec/deptt_offcr/customs-manual2018.pdf;jsessionid=DCE6BBEC1FD8BE592374621F120B50B3)

CBIC has an efficient and robust vigilance mechanism handling both punitive and preventive vigilance related issues effectively. It has a detailed complaint handling policy in place under which all complaints received are properly handled and investigated. Post investigation, disciplinary proceedings are initiated. Various preventive vigilance activities like vigilance audits, vigilance inspections and surprise checks are held.

The Departmental proceedings against officers of CBIC are governed by the Central Civil Services (Conduct) Rules 1964, Central Civil Services (Pension) Rules, 1972 administered by Ministry of Personnel, Public Grievances and Pensions. The CBIC is following the said Manual/Rules mutatis mutandis in conduct of vigilance inquiries and departmental proceedings against its officers, in accordance with the advice from CVC/UPSC, as applicable. Disciplinary against the retired Government Servants (Customs officers) are taken under the Central Civil Services (Pensions) Rules 1972 and Central Civil Services (Pension) Rules, 2021.

[https://dopt.gov.in/sites/default/files/CCS\\_Conduct\\_Rules\\_1964\\_Updated\\_27Feb15\\_0.pdf](https://dopt.gov.in/sites/default/files/CCS_Conduct_Rules_1964_Updated_27Feb15_0.pdf)

<https://pensionersportal.gov.in/Document/CCS-Pension-Rules%202021-English.pdf>

The prosecution of departmental officers for their omissions and commission involving corruption is under the provisions of Prevention of Corruption Act 1988. The requests for sanction of prosecution against departmental officers is received from relevant prosecuting agencies like Central Bureau of Investigation (CBI) or Anti-Corruption Units of State Police and are processed for decision of the concerned Disciplinary authority in a timely manner.

<https://legislative.gov.in/sites/default/files/A1988-49.pdf>

The officer found guilty of willful violation of Customs Act can also be proceeded against under

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<https://legislative.gov.in/sites/default/files/A1988-49.pdf>

The officer found guilty of willful violation of Customs Act can also be proceeded against under the penal provisions of the act.

<https://legislative.gov.in/sites/default/files/A1962-52.pdf>

CBIC has an elaborate procedure in place for handling of complaints. To ensure that citizens get services as per prescribed norms, CBIC has adopted CPGRAMS (Central Public Grievance Redress and Monitoring System) for handling citizen complaints/grievances. Citizens can use this system to raise grievances if prescribed service norms are not met with or there is any mistreatment in the discharge of CBIC regulatory and service functions. CPGRAMS is a standardized web-based solution and an integrated application to register and to redress the grievances received online, by post and by hand. CPGRAMS is functional at the Board (CBIC) level, where grievances lodged by citizens are received by the Nodal officer (Chief Commissioner/Director General) for redress and appropriate action. The redress is monitored at the Board Level, both for timelines and quality.

<https://pgportal.gov.in/>

CPGRAMS is meant to be used as a forum to redress vigilance related issues. For any vigilance related complaints, the citizens may send their complaints directly to any of the entity i.e. field formations, DGoV and/or Board in physical and/or electronic form. The contact details of all relevant officers are available in the public domain. The complaints received are properly handled as per complaint handling policy of the Department.

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1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

The Citizen's Charter of the Department envisions that the Customs & Central Excise officers shall carry out their assigned tasks with integrity and judiciousness; courtesy and understanding; objectivity and transparency; promptness and efficiency. The officers are committed to providing every possible assistance to the public and trade in implementation of the Customs policies and procedures. The Department has also taken numerous other measures to ensure that complaint(s)/grievance(s) are minimized and where received, these are attended to promptly. These measures include a grievance redressal mechanism for both cargo clearance and passenger clearance in the field formations of Customs. Some of the integrity principles being followed by CBIC are: -

- Benchmarking of operations and adopting best practices
- Enhancing the use of information technology
- Streamlining Customs, Central Excise and CGST, IGST procedures by employing modern techniques like risk management, non- intrusive inspections and accredited clients facilitation
- Evolving cooperative initiatives with other government and private agencies and building partnerships with trade, industry and other stakeholders
- Measuring conformance to service delivery standards
- Developing professionalism through capacity building.

[https://www.cbic.gov.in/resources//htdocs-cbec/deptt\\_offcr/customs-manual2018.pdf;jsessionid=DCE6BBEC1FD8BE592374621F120B50B3](https://www.cbic.gov.in/resources//htdocs-cbec/deptt_offcr/customs-manual2018.pdf;jsessionid=DCE6BBEC1FD8BE592374621F120B50B3)

Following time norms are followed :

- Acknowledge all written communications including declarations, intimations, applications and returns immediately and in no case later than 7 working days of their receipt
- Convey decision on matters relating to declarations or assessments within 15 working days of their receipt
- Dispose of a refund claim within 3 months of receipt of a complete claim
- Remit drawback within 7 working days of,
  - filing of manifest in the case of electronic processing of declarations
  - filing of a paper claim in the case of manual processing
- Clear the goods, where the declaration relating to any consignment is complete and correct,
  - in case of exports, within 24 hours of filing of declaration
  - in case of imports, within 48 hours of filing of declaration
- Complete GST registration formalities within 2 Working days of receiving a complete application
- Complete examination and clearance of export consignment at factory premises within 24 hours of accepting the request
- Give minimum 15 days advance intimation before undertaking the audit of assessee's records
- **Release of seized documents, which have not been relied on for the issue of the show cause notice, within 30 days from the date of issue of the said notice, unless otherwise provided under the law.**
- endeavour to achieve minimum compliance level of 80% of the aforesaid time norms.
- Compliance levels shall be gradually enhanced through close monitoring, standardization of processes, use of IT enabled services etc.

<https://www.cbic.gov.in/htdocs-cbec/whoweare/ctzen-cthre>

- 1.3 What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

To educate the citizens about the procedures of dealing with various matters and also to simplify the cumbersome procedures as far as possible, citizens are educated about the changes, modifications or improvisations in various procedures by issue of circulars which are promptly placed on the website of CBIC. Booklets, pamphlets, etc. are printed on various subjects for educating the citizens. Vigilance Awareness week is celebrated in all formations with a focus to reach out to department's clients and stakeholders. Officers from DGoVZeons participate in various Trade Body Meetings, interactive sessions and Open Houses organized to educate the citizens.

Further, CBIC also regularly undertakes training of its officers on integrity as well as vigilance related issues through its dedicated National Academy of Customs, Indirect Taxes and Narcotics and its Zonal Training Centres.

## Principle 2: Implementing appropriate integrity standards

- 2.a Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

✓ Yes  No

- 2.b Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

✓ Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The CCS (Conduct) Rules, 1964 are applicable to customs formations which acts as integrity yardstick/standard for Customs officials to encourage high standards of conducts, ethics, goods and governance and adherence to public service values. CBIC has its Comprehensive Citizen Charter in place which is a declaration of its mission values and standards to achieve excellence in various areas of its work for the benefit of trade, industry and other stakeholders. This Citizens' Charter is the benchmark to determine its efficiency and also as a guiding light for its subordinate offices.

The disciplinary action is taken under CCS (CCA) Rules 1965, CCS (Pension) Rules, 1972, CCS (Pension) Rules, 2021. Administrative action is taken under FR/SR by the administrative wing of CBIC. <https://dopt.gov.in/acts/compilation-fundamental-rules-and-supplementary-rules-part-i-0>

Criminal Action is undertaken under the Prevention of Corruption Act 1988 (as amended in 2018) as well as Customs Act 1962. Consequently, penal action against the erring Customs officers is initiated under these Acts.

### Principle 3: Transparency

- 3.1 Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Indian Customs has initiated the Turant Customs Programme since 2019 which is based on faceless, contactless and Paperless Customs reforms. These reforms are aimed at ushering a more transparency and accountable customs administration for ease of doing business and trade facilitation.

[https://www.cbic.gov.in/resources/htdocs-cbec/deptt\\_offcr/Guidebook\\_Faceless\\_Assessment\\_29Oct2020.pdf;jsessionid=F2557995E0C18EC14569E1891F4F82BA](https://www.cbic.gov.in/resources/htdocs-cbec/deptt_offcr/Guidebook_Faceless_Assessment_29Oct2020.pdf;jsessionid=F2557995E0C18EC14569E1891F4F82BA)

- 3.2 Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such

The Indian Customs Act contains detailed provisions for judicial review, for resolutions of disputes, by way of appeals and review. The various appellate authorities are Commissioner (Appeal), Revision Authority, Customs Excise and Service Tax Appellate Tribunal (CESTAT), High Court and the Supreme Court. Any appeal by the Department, before any appellate authority, is filed only after following a procedure of review of orders as prescribed in the Customs Act. Beside the route of appeals, an alternative dispute resolution mechanism has also been provided by way of the settlement of cases by the Settlement commission. (Chapter 31 of Customs Manual, 2018)

[https://www.cbic.gov.in/resources/htdocs-cbec/deptt\\_offcr/customs-manual2018.pdf;jsessionid=0DF7E03A53B3497DAA53715A0A643BB5](https://www.cbic.gov.in/resources/htdocs-cbec/deptt_offcr/customs-manual2018.pdf;jsessionid=0DF7E03A53B3497DAA53715A0A643BB5)

CPGRAMS: Centralized Public Grievance Redress and Monitoring System (CPGRAMS) is an online platform available to the citizens 24X7 to lodge their grievances to the public authorities on any subject related to service delivery. It is a single portal connected to all the Ministries/Departments of Government of India and States.

RTI: Right to Information Act (RTI) 2005 mandates timely response to citizen requests for government information. RTI Act has provisoin for Appellate Authority, RTI Act has prescribed a set procedure for appeals with the appointment of specific appellate authority at each level to consider appeals preferred against decisions of the Central Public Information Officers concerned.

[https://rti.gov.in/RTI%20Act,%202005%20\(Amended\)-English%20Version.pdf](https://rti.gov.in/RTI%20Act,%202005%20(Amended)-English%20Version.pdf)

All such mechanisms provide appeal and review mechanism for customs related decision and above is accessible for traders to challenge or seek review of customs-related determinations.

framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

✓ Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As above.

#### Principle 4: Automation

4.1 Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

✓ Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

India truly considers the international standards and recommendations on customs-related matters into national framework.

National Trade Facilitation Action Plan (NFTAP) 2020-23-With the vision to transform the cross-border clearance ecosystem through efficient, transparent, risk-based, coordinated, digital, seamless and technology driven procedures, India has formulated National Trade Facilitation Action Plan 2020-23 with the aim to bring down the overall cargo release time.

<https://www.cbic.gov.in/resources//htdocs-cbec/implmntin-trade-facilitation/national-trade-facilitation.pdf;jsessionid=43CEB3D053BE3070EA7B4B396DEC359D>

Time Release Studies (TRS): India regularly releases set of time Release Studies (TRS). TRS are essentially a performance measurement tool for assessing the cargo clearance process of the international trade, as recommended by the World Trade Organization (WTO) under the Trade Facilitation Agreement (TFA) and the World Customs Organization (WCO). It adopts average cargo release time, i.e. the time taken from the arrival of the cargo at the Customs station to its eventual release for import or export, as the case may be. India has recently released National Time Release Study (NTRS) 2022.

<https://www.cbic.gov.in/resources/htdocs-cbec/implmntin-trade-facilitation/national-time-release-study-2022.pdf>

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

✓ Yes  No

India has taken several measures to combat COVID-19 and ensure smooth Customs Clearances.

- a) 24X7 custom clearance facility has been implemented at all custom formations to avoid any supply chain disruption.
- b) A dedicated single window COVID-19 helpdesk for EXIM trade has been created on CBIC website to facilitate quick resolution of issues faced by importer/exporter.
- c) To minimize human interface and maximize social distancing, the OOC (Out of Charge) work, so far performed by an officer, has been assigned to the EDI system. The machine-based automated release of import consignments has been launched throughout India on 5/3/2020.
- d) All major ports have been directed not to levy penalties, demurrage, charges, fee, rental on any port user (traders, Shipping lines, concessionaries, licensees etc.) for any delay in berthing, loading/unloading operations or evacuations/arrival of cargo cause by reasons attributable to lockdown measures.
- e) The time limit for filing of appeal, furnishing of return, or any other compliance under the Customs Act or Customs Tariff Act, which was expiring from 20/3/2020 to 29/6/2020, was extended up to 31/12/2020.
- f) Prioritized clearance of critical goods used for fighting COVID-19, such as medical equipment, drugs and pharmaceuticals, testing kits, PPEs, is ensured.
- g) A special refund and drawback disposal drive has been launched to provide immediate relief to business entities, especially Medium and Small Enterprises, adversely hit by COVID.
- h) Goods imported under Free Trade agreements can be cleared without producing original certificate of origin.
- i) To make import clearance process more contact less, CBIC has launched e-delivery of PDF based Gate Pass and Out of Charge copy of BoR to Custom brokers/importers across India from 15/4/2020.
- j) Extension of time limits for last date of re-export in Drawback by 6 months to provide relief from COVID.
- k) Letters of Intent issued by CBIC to various promoters for setting up of ICDs/CFSS were expired during the lockdown period. The same extended till 31/8/2020.
- l) Novel Coronavirus Help Desk for EXIM Trade-A dedicated single window COVID-19 helpdesk for EXIM trade has been created on CBIC website to facilitate quick resolution of issues faced by importers/exporters.  
<https://icegate.gov.in/coronavirus-tradehelp>
- m) As a relief measure for other countries battling with the pandemic, specific export shipments of critical drugs, pharmaceuticals, testing kits, personal protection equipment etc. are actively facilitated by customs at the borders. Some of these shipments are donation from the Government of India.
- n) n) Based on email requisitions, computers and related accessories have been permitted by Customs to be transferred from the bonded premises to residence of employees of Software Technology Park of India to facilitate work from home during the lockdown period.

o) CBIC actively coordinated with other Ministries for ensuring that customs operations are declared as an essential service during the lock down period, which has allowed smooth operations at all the customs stations. In line with the aforesaid, further directives were issued permitting movement of customs brokers and transporters, and allowing functioning of warehouses during the lock down period.

p) CBIC actively coordinated with other Ministries for ensuring that customs operations are declared as an essential service during the lock down period, which has allowed smooth operations at all the customs stations. In line with the aforesaid, further directives were issued permitting movement of customs brokers and transporters, and allowing functioning of warehouses during the lock down period. All customs formations have been asked to show greater sensitivity in dealing with cargo from affected areas, condone the delay in filing import declarations and waive the late filing fees in genuine cases.

q) Special care has been taken in clearance of passengers coming from affected countries. Separate channels were created at the airports, port terminals and land customs stations for such passengers. Customs officers strictly followed instructions to use masks, gloves and sanitizers.

r) CBIC has coordinated with the port and airport authorities and other custodians to see that ample space is available for storing EXIM cargo in the customs area.

<https://www.cbic.gov.in/htdocs-cbec/customs/covid-19/covid-19-measures-new>



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**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

✓ Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Board has initiated numerous measures to facilitate the Customs clearance process and reduce transaction costs by introducing electronic processing of the customs procedures. The objective is to make the Customs clearance process in India a world class experience by reducing dwell time of cargo, which in turn improves the competitiveness of businesses. Some of the major initiatives in this regard is as below:

**1. Electronic filing of Declaration:**

Bill of Entry (Electronic Integrated Declaration) Regulations, 2018 Link: <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/formatted-htmls/cs-regu-be-elec-declrtn-20>

Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019 Link: <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/formatted-htmls/cs-regu-shipbill-elec-declrtn-sept20>

1) Electronic Payment of Duty : E-payment of Customs duty mandatory for specified class of importers. Notification No. 80/2017-Cus (N.T.) dated 17.08.2017 Link: <https://taxinformation.cbic.gov.in/view-pdf/1006207/ENG/Notifications>

2) Single Window Interface for Facilitation of Trade (SWIFT) was initiated with an objective to allow importers and exporters a facility to lodge their clearance documents online at a single point thereby minimizing the interface with regulatory authorities reducing cost of doing business. Six Participating Government Agencies (PGAs) have been integrated for Post Arrival NoCs and 53 PGAs for Pre-Arrival sharing of Licence, Permits, Certificates and Others (LPCO). Link for SWIFT Circulars: <https://www.icegate.gov.in/SWIFT/circulars.html>

3) Web based registration: Enables the importer to register Goods for Clearance removing the need to physically visit the Custom House. As on February 2021, around 83% of consignments were facilitated in this manner. [Circular 09/2019-Customs dated 28.02.2019 Link: <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2019/Circular-09-2019-Customs.pdf>]

4) Machine Based Release: After the introduction of Auto-queuing of BEs in 2019, the system was enhanced, by making the payment of duty process parallel to clearance by the Customs Officer. Once the payment is received, system automatically provides Clearance (out of charge) on the system by triggering the email. This provided ease to the clearance. Around 45% of the consignments availed this facility in FY 2020-21. [Circular 15/2020-Customs dated 28.02.2020 <https://taxinformation.cbic.gov.in/view-pdf/1000287/ENG/Circulars>]

4.4 What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

**Risk Management System (RMS)** - Risk Management System (RMS) has been introduced in Imports/exports as a trade facilitation measure and for selective interdiction of high risk consignments for Customs control. An importer/exporter self-assesses the duty in the document (bill of entry for import/Shipping Bill for exports). In this trust-based system, the expectation is that the importer/exporter would correctly assess his duty. Further based on appropriate risk criteria, certain Bills of Entry (B/E)/Shipping Bills (S/Bs) are taken up for verification of the self-assessment declared/made by the importer/exporter. By this route, BEs/SBs are subjected to scrutiny upto the clearance stage. In the Customs system, all Bills of Entry/Shipping Bills are subjected to the auto generated instructions by the Risk Management System. The Customs system also provides the Customs Compliance Requirements (CCR), based on the various parameters in the RMS. All these supports the Customs Officers to scrutinize the import concerned at various stages such as assessment, examination and clearance.

**Post Clearance Audit (PCA)** – The Bill of Entry are subjected to different types of audit processes such as Post Clearance Audit (PCA). The selection of cases for such internal audit is also done on the basis of risk assessment.

### Principle 5: Reform and modernization

5.1 Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

✓ Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

CBIC, Department of Revenue is in a constant process to reduce the compliance burden on businesses and citizens. From this point of view, Acts, Rules and regulations under purview of CBIC are being constantly reviewed and changes in procedures are being undertaken where necessary. CBIC has taken several steps to promote open, transparent and productive relationships between Customs administration and the private sector.

1) As a part of the CBIC's flagship Turant Customs programme, the following initiatives have been taken:

**Faceless Assessment** has been introduced leveraging technology for anonymity, enhanced speed in Customs assessment and doing away with the need for physical interface between Customs authorities and importers/ exporters/other stakeholders. <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-40-2020.pdf>

Contactless Customs leverages technology to obviate the need for a physical interface between Customs authorities and importers/exporters/ Customs Brokers/other stakeholders, thereby enhancing the efficiency of the Customs clearance process. <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-32-2020.pdf>

Paperless Customs leverages technology to dematerialize documents/forms as well as provide for electronic registrations, wherever required, without the need to submit hard copies of documents in the Customs clearance process. <https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-19-2020.pdf>

2) The interaction with taxpayers relating to Adjudication, Audit and Appeal proceedings are primarily done virtually through Video Conferencing.

3) Single Window Interface for Facilitation of Trade (SWIFT) was initiated with an objective to allow importers and exporters a facility to lodge their clearance documents online at a single point thereby minimizing the interface with regulatory authorities reducing cost of doing business. Six Participating Government Agencies (PGAs) have been integrated for Post Arrival NoCs and 53 PGAs for Pre-Arrival sharing of Licence, Permits, Certificates and Others (LPCO)

Link for SWIFT Circulars: <https://www.icegate.gov.in/SWIFT/circulars.html>

4) Reduced Compliance Burden: Several requirements under Customs Act have been amended/modified to promote non-adversarial tax regime, which includes (i) self-approval of certain routine amendments in Customs documents by taxpayers themselves, (ii) fixation of statutory time limit for completion of investigation proceedings, (iii) Abolishing renewals for registration/licences required to operate under Customs Act etc.

Circular No. 17/2021 dated 23.07.2021

Link: <https://taxinformation.cbic.gov.in/view-pdf/1000225/ENG/Circulars>

and

Circular 24/2021 dated 27.10.2021

Link: <https://taxinformation.cbic.gov.in/view-pdf/1000216/ENG/Circulars>

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## Principle 6: Human resources management

6.1 Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

### Recruitment:

- The recruitment process for different cadres under CBIC is transparent and IT enabled. There are well-defined Recruitment Rules for each cadre under CBIC. Before finalizing the Recruitment Rules, draft Recruitment Rules are displayed on the CBIC website for comments from various stakeholders. Thereafter, the **Recruitment Rules** for different cadres are posted on CBIC website.
- Recruitments under CBIC are made through Central recruiting agencies.
- Further, placements across various cadres are governed by well-defined Transfer and Rotation policies.

### Promotions:

- In CBIC, promotions to different grades are made, as per the provisions of relevant Recruitment Rules, on the basis of APARs (Annual Performance Appraisal Reports) and the vigilance status of the officers concerned..
- The process of Performance Appraisal for officers of CBIC is exhaustive, time-bound, and transparent with a mechanism for grievance redressal through representations. The entire process is monitored centrally through a dynamic online system.

**Retirements:** The systems of recruitment, hiring, retention, promotion and retirement of all officers in CBIC, including Customs officials are governed by fair and transparent guidelines and redressal mechanisms.

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6.2 Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

✓ Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes, CBIC provides the officials of Customs Administration adequate benefits and opportunities to enhance their professional careers. It is achieved through regular trainings on subject matters, mid career training programs and regular interaction with Customs officials from across the globe on best practices. Professional careers are also benefited from promotions based on a fair and transparent system governed by the Recruitment Rules for the officers. In addition to the above, CBIC provides various avenues for Deputations across departments for officers of various cadres to further enhance their skills and work profile.

### Principle 7: Relationship with the private sector

7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

CBIC has taken several steps to promote open, transparent and productive relationships between Customs administration and the private sector. Some of the major initiative in this direction is as below:

**National Committee on Trade Facilitation (NCTF)**-In compliance of the Trade Facilitation Agreement (TFA) of the World Trade Organization (WTO), India constituted a National Committee on Trade Facilitation (NCTF) headed by Cabinet Secretary, which comprises of the representatives of all stakeholders including government and private to facilitate domestic coordination and implementation of TFA provisions.

**Directorate General of Taxpayer Services (DGTS)** -CBIC has created a dedicated office named Directorate General of Taxpayer Services (DGTS). The mandate of the DGTS is Taxpayer Services, Stakeholder consultation and grievance redressal. DGTS has also mandated for publicity and public relations with focus to provide taxpayer information, taxpayer education, assistance and outreach programme. DGTS conducts customer satisfaction surveys, independent third-party audit and impact analysis for monitoring of quality and efficiency of tax administration. [CBIC Order No. 02/Ad.IV/2015 dated 27.08.2015 [https://www.cbic.gov.in/resources/htdocs-cbec/deptt\\_offcr/circ-deptl/recmndtn-TARC.pdf](https://www.cbic.gov.in/resources/htdocs-cbec/deptt_offcr/circ-deptl/recmndtn-TARC.pdf)]

**Authorised Economic Operator:**The implementation of the AEO programme in Indian Customs remains one of the most significant showcases of the relationship between Indian customs administration and the private sector. Indian Customs launched the AEO programme in 2011 in alignment with the World Customs Organization's SAFE Framework of Standards to secure and facilitate global trade (adopted in 2005). The AEO programme seeks to provide tangible benefits in the form of faster Customs clearances and simplified Customs procedures to those business entities who offer a high degree of security guarantees in respect of their role in the supply chain. The SAFE Framework sets forth the criteria by which businesses in the supply chain can obtain authorized status as a secure partner. CBIC has relaxed the entire gamut of compliance and security requirements for MSMEs to get AEO accreditation keeping in view the challenges of the COVID-19 pandemic.

The relaxation has been carried out to ensure that the MSMEs are facilitated through rationalized compliance requirements and minimum but effective security requirements. The above stated procedural modifications/relaxations for AEO accreditation of MSMEs have led to significant increase in the number of MSMEs enrolled in the AEO programme. CBIC Circular number 54/2020-Customs dated 15.12.2020.

<https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-54-2020-updated.pdf>

As on 1st March 2022, there are a total of 4421 certified AEO entities across various categories namely - AEO Tier 3, AEO Tier 2, AO Tier 1 and AEO LO.

**Compliance information portal (CIP):** Compliance Information Portal or CIP [www.cip.icegate.gov.in/CIP](http://www.cip.icegate.gov.in/CIP) has been developed which provides to importers/exporters and the general public comprehensive information on the step by step Customs clearance procedures, applicable duties of Customs, and regulatory compliance requirements of all Partner Government Agencies (PGAs).

**Tax information portal:** CBIC has launched a revamped tax information portal, through which all indirect tax legislation, rules, regulations, forms, notifications, finance acts, amendments and ordinances are available for ease of reference of taxpayers. The content on this portal is being continuously updated in order to make available information under all categories in Customs, GST, Central Excise and erstwhile Service Tax.

## Principle 8: Audit and reporting

- 8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

As a part of Preventive and Proactive Vigilance activities, CBIC also keeps a watchful eye on the activities of the officers and staff of the filed formations, through following activities:

Vigilance Audit of the Commissionerate is periodically conducted by the zonal units of DGoV to check in detail whether the systems and procedures laid down under the Rules are being scrupulously followed. The findings of such audit are shared with the filed formations for improvements and compliances. Disciplinary actions is taken against officers for violations of integrity standards.

DGoV undertakes surprise checks of sensitive formations through its zonal units. Such checks also help to devise adequate method to ensure that discretionary powers are not misused/exercised arbitrarily.

A list of officers of doubtful integrity and agreed list of officers is published and it is ensured that the officers appearing on the lists are not posted in the identified sensitive/corruption prone areas.

The observations made during such checks and audits which require attention of the Zonal Chief Commissioner and Commissioners are communicated to them for initiating necessary corrective measures. Cases of serious deviation are converted into vigilance/Disciplinary cases.

Further, **Audit:** Customs Act, 1962 prescribes the Audit under Section 99A to enhance strategies to prevent, detect and reduce corruption in customs. The proper officer may carry out the audit of assessment of imported goods or export goods or of an auditee under this Act either in his office or in the premises of the auditee in the prescribed manner.

**Customs Post Clearance Audit (PCA)** is an initiative based on global best practices. It is aimed at creating an environment of increased compliance while allowing the Department the flexibility to enhance the facilitation for importers and exporters. PCA allows Customs to reduce border controls by shifting compliance checks from the clearance stage to the post clearance stage. PCA enables Customs to apply a risk-based control approach by moving from a transaction-based control environment at the border, to a stronger audit-based compliance verification system.

**8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

CBIC has detailed Complaint Handling Policy in place under which all complains received by the department are properly handled and investigated.

Further, to ensure that citizens get services and their grievances are redressed as per prescribed norms, CBIC has adopted CPGRAMS (Central Public Grievance Redress Monitoring System) for handling citizen complaints/grievances. Citizen can use this system to raise grievances if prescribed service norms are not met with or there is any mistreatment in the wake to discharge of CBIC regulatory and service functions. CPGRAMS is a standardized web-based solution and an integrated application to register and to redress the grievances received online, by post and by hand. CPGRAMS is functional at the Board (CBIC) level, where grievances lodged by citizens are received by the Nodal Officer (Chief Commissioner/Director General) for redress and appropriate action. The redress is monitored at the Board level, both for timelines and quality.

CPGRAMS is meant to be used as a forum to redress vigilance related issues. For any vigilance related complaints, the citizens may send their complaints directly to any of the entity i.e field formations, DGoV and/or Board in physical and/or electronic form. The contact details of all relevant officers are available in the public domain. The complaints received are properly handled as per complaint handling policy of the department.

Also, Citizen can raise complaint under PIDPI (under Public Interest Disclosure and Protection of Informer) Resolution monitored by Central Vigilance Commission.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

As mentioned above in the Questions, India has taken a lot of steps in implementing the G 20 High-Level Principles on Countering Corruption in Customs which are primarily in consonance with Government's policy of transparent and efficient Custom Governance.

### **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

✓ Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As mentioned above, Indian Customs works in coordination with Law enforcement Departments, Bodies dealing with Money Laundering of the country.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

✓ Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Mrs. Suchitra Sharma, Director General of Vigilance, Central Board of Indirect Taxes and Customs (CBIC), email: [dg.vig-cbec@nic.in](mailto:dg.vig-cbec@nic.in), [dgvig@icegate.gov.in](mailto:dgvig@icegate.gov.in), # +91 11 26115722

<https://www.cbic.gov.in/htdocs-cbec/contact-us-new/contact-us-new>

## **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assessment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Keeping a regular tab on the potential risks of corruption in Customs and its relation to organised crime and money-laundering.

### **B. TACKLING CORRUPTION IN SPORT**

#### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

✓ No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

However, there have been research/studies carried out by sports federations, sports promotion organisations, law firms, etc. on corruption in sport in India aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organised crime.

- 1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

✓ No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Government of India, in the year 2011, published the National Sports Code which majorly focusses on good governance practices to be put in place by Organisations working towards development of sports in the Country especially the Sports Governing Bodies.

With the major focus of the sports code being professionally run sporting bodies with high level of transparency & professionalism, the sports code, till date, is being referred to as a base document when good governance in sports is considered

**Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Prevention of Corruption Act, 1988 (PCA) penalizes the plays a vital role in criminalizing bribery & various forms of corruption, including in the field of Sports.

India is also a signatory (ratified in 2011) to the UN Convention against Corruption since 2005. The Convention covers a wide range of acts of corruption and also proposes certain preventive policies.

In addition to the above, the National Sports Development Code of India, 2011 covers various aspects of sports governance in the country to ensure transparency and accountability in sports governance, age-fraud, dope control, prevention of sexual harassment against women, free, fair and transparent elections for Sports Governing & Development Bodies.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

✓ Yes

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

Same as above. Further, the IPC as well as the PCA tackle unethical practices like manipulation of sports competitions in connection with illegal gambling and illegal betting activities, etc. in limited and generic manner. However, there is no specific law in this regard.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Ministry of Youth Affairs and Sports, Govt. of India, relies on the general laws of the land as mentioned above to tackle corruption in sport in the country. The Ministry, however, has enforced the National Sports Code for Development of Sports in India and recently, the National Anti-Doping Act, 2022 has been enacted which deal with some forms of unfair practices in sport.

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Government of India, through its various law enforcement agencies and organizations, regularly provides training for the law enforcement officials, corruption prevention & criminal justice authorities on preventing, detecting, investigating and prosecuting corruption & illegal activities of different forms. The training modules are based on the latest requirements and developments in India and abroad.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

To encourage reporting of irregularities and to safeguard reporting persons, the Government enacted the Whistle Blowers Protection Act, 2014 to establish a mechanism to receive complaints relating to disclosure on any allegation of corruption or wilful misuse of power or wilful misuse of discretion against any public servant and to inquire or cause an inquiry into such disclosure and to provide adequate safeguards against victimisation of the person making such complaint and for matters connected therewith and incidental thereto.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

✓ Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes. India has been an active partner in promotion and enhancement of international cooperation and exchange of information.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

✓ Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The International Cooperation Division in the Ministry of Youth Affairs and Sports in association with the Ministry of External Affairs as well as other stakeholder organisations are constantly involved in international dialogue and cooperation in the field of sport and related matters.

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes. The Ministry of Youth Affairs and Sports through its various sports organisations viz. Sports Authority of India, monitors such developments.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assessment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Keeping a regular tab on the potential risks of corruption in sport and its relation to organised crime and money-laundering.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

✓ Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes. The Govt. of India supports, promotes, and strengthens cooperation and exchange of information and good practices on corruption.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Ministry of Youth Affairs and Sports has formulated the National Sports Development Code of India, 2011 to enforce adoption of anti-corruption ethics and compliance mechanism related to governance in a large category of sports disciplines in the country and there are regular interactions with the various sports federations to promote transparency in their functioning.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Same as above.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes. All such activities are governed by the law of the land relating to corrupt transactions/practices, money laundering, tax evasion, beneficial ownership and other provisions of the Indian Penal Code.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

✓ Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes. All citizens, including the stakeholders involved in sport, are governed by a plethora of penal provisions of Indian law which are binding on all of them equally.

### HOLISTIC QUESTION

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

The Government of India, including the Ministry of Youth Affairs and Sports, is committed to the principles of corruption free sport. Technology, at present & in the future, will play a major role on tackling corruption in sport and for a transparent & professional functioning of Sports Development Agencies.

## INDONESIA

### A. COUNTERING CORRUPTION IN CUSTOMS

## Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Indonesian Institution that has the authority related to customs is the Directorate General of Customs and Excise (DGCE), under the Ministry of Finance (MoF). In the efforts to prevent corruption, DGCE is applying the Three Lines of Defence concept, consisting of: Management, Internal Compliance Unit, and the Inspectorate General.

This concept is expected to provide education on preventing and eradicating corruption for DGCE high-level officials/employees, stakeholders, and service users. The DGCE is also implementing a Public Complaint Handling Application System (SIPUMA).

In addition, as a part of the MoF, DGCE is actively involved in the MoF's policies in developing a risk map, formulating guidelines for gratification, developing an integrity zone program by assigning work units with predicate clear from corruption (WBK), and excellent bureaucratic services (WBK/WBBM).

The fraud prevention mechanism implemented at DGCE is carried out by 2 (two) approaches, as follows:

1. Through leadership commitment, where each work unit leader within DGCE empowers their internal compliance unit in enforcing the code of ethics and employee disciplines rules; and
2. Direct supervision from supervisors/direct supervisors, prioritizing inherent management by immediate superiors to prevent violations. With this approach, direct superiors must serve as role models.

Related regulations:

1. Regulation of the Director-General of Customs and Excise No. Per-17/BC/2021 regarding the implementation of the internal compliance unit within DGCE;
2. Regulation of the Director-General of Customs and Excise No. Per-47/BC/2012 concerning the DGCE employee integrity pact in article 2, paragraph (1). Every employee must sign an integrity pact document.

As part of its commitment to preventing corruption, DGCE actively contributes to the National Strategy on Corruption Prevention (Stranas PK), which is mandated through Presidential Regulation No. 54 of 2018. DGCE, through the Corruption Prevention Actions of Stranas PK in 2021-2022 is in coordinating with the National Secretariat on Corruption Prevention at the Corruption Eradication Commission (KPK), as well as with other relevant institutions, through the following programs:

1. Monitoring Stranas KPK related to the Joint Program between Tax Directorate General (DJP) and DGCE; and

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

As an authorized institution in customs, DGCE has an Internal Compliance Unit (UKI) throughout Indonesia to maintain its employee's integrity. The unit is located in every level of the Directorate. Following the Regulation of the Director-General of Customs and Excise No 17 of 2021, the Internal Compliance Unit has the authority to conduct all activities aiming to support the implementation of internal control activities.

In 2021, DGCE issued a Circular Letter from the Director-General of Customs and Excise No 05 of 2021 regarding the program for strengthening employee integrity within the DGCE. This Circular Letter also stipulates obligations for all heads of work units to compile and map the areas that are vulnerable to corruption, and further develop an action plan. The objectives of the Circular Letter are to provide standards, directives, and guidelines for employee integrity program.

In addition, DGCE has a mental development program to strengthen the integrity of their human resources. The program enhances employees' mentality including their spiritual, ideological, and sustainable aspects related to the employee's work. Moreover, the program is also intended for employees who are the subject of disciplinary sanctions and violations, to receive the necessary guidance from their direct superiors or appointed officials.

- Relevant publication link:

<https://www.beacukai.go.id/berita/melalui-program-penguatan-integritas-pegawai-bea-cukai-serukan-integritas-adalah-identitas-.html>

<https://beacukai.bisnis.com/read/20211103/468/1461636/melalui-program-penguatan-integritas-pegawai-bea-cukai-serukan-integritas-adalah-identitas>

Throughout 2022, the DGCE in coordination with the Inspectorate General of the MoF, encourages all work units to carry out socialization of anti-corruption programs and enhance the culture of integrity in order to strengthen the anti-corruption culture in the work environment. They focused on the themes of Gratification, Anti-Corruption Culture, Code of Ethics and Code of Conduct, Conflicts of Interest (COI) management, and Whistle Blowing Systems (WBS).

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Some examples of integrity strengthening programs implemented by work units include:

- In August 2021, The Customs and Excise Supervision and Service Office (KPPBC) Jakarta held an Integrity Mental Guidance Program to build and improve the integrity of human resources (HR). This program invites KPK speaker with the theme “Strengthening Anti-Corruption Culture”. Besides that, KPPBC Jakarta also carries out mental and spiritual development activities regularly. (<https://www.beacukai.go.id/berita/bea-cukai-jakarta-laksanakan-program-pembinaan-mental-bintal.html>, <http://bcjakarta.beacukai.go.id/berita/115-kppbc-jakarta/1106-bea-cukai-jakarta-menggandeng-komisi-pemberantasan-korupsi-kpk-menggelar-acara-bertajuk-penguatan-budaya-antikorupsi.html>)
- In December 2021, the Directorate of Internal Compliance of the DGCE held a series of activities to commemorate the International Anti-Corruption Day by carrying out an Anti-Corruption Online Seminar, I-Talk (Inspiration Talk), Short Film Competition (Reels Challenge), and International Anti-Corruption Day Run.
- In March 2022, the Directorate of Internal Compliance of the DGCE held anti-corruption socialization online seminar to strengthen the anti-corruption culture with participants from all DGCE work units. (<https://www.youtube.com/watch?v=ZYmslShLgyA&t=1322s>).
- In April 2022, the Directorate of Internal Compliance of the DGCE held an online seminar to implement the code of ethics and conduct for employees from all work units within the DGCE.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

**Accountability in reporting the annual report.**

DGCE promotes accountability by producing an annual report and published it to the general public.

([http://repository.beacukai.go.id/office/2021/03/803d908020d8f43c5501e499bf961afe-final-laporan-kinerja\\_djbc\\_2020.pdf](http://repository.beacukai.go.id/office/2021/03/803d908020d8f43c5501e499bf961afe-final-laporan-kinerja_djbc_2020.pdf))

**Integrity Vulnerability Points Control Program**

DGCE also has an integrity improvement program, which formulated as an integrity profile for employees and the institution. The program covers the implementation of duties, code of ethics, and disciplinary violations. The variables include:

- organizational compliance,
- business process compliance and achievement of agreed performance and targets,
- assessment of organizational culture, and
- employee behavior and achievements within and outside the organization.

Aside of the implementation of the control program, the monitoring program has also been conducted on the spot by conducting a direct observation, interview of witnesses and resources persons. Within the Ministry of Finance, the implementation of gratification control is coordinated by the Inspectorate General. The DGCE has the unit on gratification control (UPG) in 3 levels: level 1-3.

DGCE monitors all employees' asset report through the system called Taxation and Assets Report Application (ALPHA). In addition, with KPK's mandate to monitor the Assets and Wealth Report of Public Officials (LHKPN), KPK and DGCE have integrated their asset report system in 2022, which enable the KPK to monitor all the DGCE employees' asset report.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

At national level, Indonesian President Joko Widodo officially launched the State Civil Apparatus (ASN) core value, namely BerAKHLAK. The launch of Core Values aims to uniform the fundamental values and work culture that are applies for all civil servants in Indonesia. BerAKHLAK Core Value stands for Service Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative

The legal basis for employee discipline and sanctions is regulated through Government Regulation (PP) No 94 of 2021 concerning Civil Servant Discipline, ([https://jdih.setkab.go.id/PUUdoc/176519/Salinan\\_PP\\_94\\_Tahun\\_2021.pdf](https://jdih.setkab.go.id/PUUdoc/176519/Salinan_PP_94_Tahun_2021.pdf)). Other regulations include PP No 53 of 2010, the implementation of Head of National Civil Service Agency (Perka BKN) Regulations No 6 of 2022 and the Decision of Minister of Finance (KMK) No 5 of 2022 regarding guidelines for implementing PP No 94 of 2021.

- Integrity Standard for Custom Officials

The regulation for the Code of Ethics at DGCE is based on the regulation of Minister of Finance (PMK) No 190/PMK01/2018 regarding the code of ethics and code of conduct for civil servants within the MoF, following the values in the institutional regulations KMK 312/KMK01 /2011.

Since 2017 DGCE has also issued a regulation from the Director-General of Customs and Exercise Decree KEP-664/BC/2017 regulating the attitude of Customs employees. (<https://jdih.kemenkeu.go.id/in/dokumen/peraturan/b1c145c4-868f-443b-a9bf-b44b38f67c78>)

As the main governing body of DGCE, the Inspector General MoF also implements the Integrity Assessment System (SPI). The SPI is a diagnostic tool to map the accomplishments of the MoF's efforts to eradicate corruption. SPI is conducted annually by providing questionnaires to internal and online service users. This questionnaire was reconfirmed through Focus Group Discussion (FGD) and In-Depth Interview with chosen representatives from every level of the Ministry.

Relevant publication link:

- <https://www.beacukai.go.id/berita/bahas-survei-penilaian-integritas-di-bincang-gratifikasi.html>
- <https://www.beacukai.go.id/berita/kontinyu-tingkatkan-kualitas-pelayanan-beacukai-lakukan-survei-kepuasan-masyarakat.html>
- <http://kwbckepri.beacukai.go.id/category/bea-cukai/>

Sanctions examples: In 2020, four employees at the Main Service Office (KPUBC) Type B of the DGCE Batam were involved in irregularities in imported activities. The case has been handled by the prosecutor's office and has received a verdict.

### Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

DGCE is a member of the WCO. In 2022, the DGCE is taking the role as Vice-chair Asia Pacific World Customs Organization (WCO). The regulations issued by DGCE are based on the WCO rules with the necessary adjustment with the national law. DGCE also implemented the Kyoto Convention in 2006, aiming to simplifying and harmonizing customs procedures. In addition, DGCE also implemented the 1967 Arusha Declaration and its revisions.

THE WCO set up a standard of conduct for economic operators called the Authorized Economic Operator, with a value name SAFoS (Safe Framework of Standards). The WCO signed of the Letter of Intent between the WCO and 171 other countries, including with the DGCE. AEO is given to economic operators, including exporters, importers, warehousing and transporters. Economic operators who become AEOs will benefit from minimal document checks. DGCE also followed WCO's best practices as well as some countries benchmarked by the WCO.

With regard to the transparency, the DGCE has established a mechanism to promote transparency in developing customs regulations, by holding a public hearing. Once the regulations are being promulgated, socialization regarding the regulation should be carried out.

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

DGCE has a mechanism for filing and resolving objections in the field of customs and excise, which is regulated in the regulation of the director-general of customs and excise No 15/BC/2017. Under this regulation, the decisions made by DGCE are not final and absolute. Therefore, if there is dissatisfaction with the decision, individual and entities including companies can file an objection.

The mechanism for filing objections to customs and excise by DGCE is as follows.

1. When there are exporters/importers who feel that the DGCE's provision is not appropriate, they can file an objection according to the rules of PMK 51/PMK.04/2017. The implementation is following the regulation of the Director General of Customs and Excise No. 15/BC/2017.
2. The timeline for filing an objection is different between customs and excise. The deadline for customs issues to file an objection from the date of receiving the decision is 60 days, while for excise issues, it is 30 days. The time limit for DGCE to issue a decision is 60 days, and then it will be submitted to each Service office.
3. When the user has received the decision and still unsatisfied with it, they can continue to file an appeal. Then the level will be shifted to the higher level, which is the tax court level. With this, the regulation applied is no longer the DGCE regulation but in accordance to the Tax Law No. 14 of 2002.
4. The appellant has 60 days to file an appeal. If it goes beyond the time limit, it will be rejected by the tax court. Regarding the audit results, there is no need to file an objection.
5. After the appeal hearing is over and the applicant is still not satisfied, a Judicial Review can be submitted to the Supreme Court (MA), based on the regulation of the Supreme Court Regulation (Perma) No. 7 of 2018 concerning Procedures for Application for Resubmission of Tax Court Decisions.

This mechanism for appeal/review can be accessed by entities by submitting a letter of the power of attorney. Currently the submission has to be written manually and in person. However, there are already some work units that have provided an online platform in terms of submitting supporting data.

#### Principle 4: Automation

- 4.1 Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

DGCE as an agency that has a role in supervising and facilitating the flow of international goods (imports and exports) strives to always follow international standards, recommendations, and best practices, especially in order to encourage improvements in customs clearance procedures at ports. With technology support, DGCE has an integrated service computer system called CEISA (Customs-Excise Integrated System and Automation). One of the CEISA's piloting programs is The National Logistic Ecosystem (NLE) (a detailed explanation of NLE can be accessed here: [www.nle.kemenkeu.go.id](http://www.nle.kemenkeu.go.id))

The implementation of NLE refers to Presidential Instruction 5 of 2020 on Structuring the National Logistics Ecosystem. NLE includes simplifying business processes of government service in logistics and as collaboration of logistics service systems between government and private sector. NLE is aimed to ease of state revenue payment transactions and payment facilitation between logistics business actors, as well as structuring the system, and layout and distribution line of the ports.

#### **A. NLE Progress Update**

Improvement and simplification of government services in the logistics sector (IT-based) is implemented through the Single Submission (SSm) Licensing, Piloting SSm Carrier, which will soon be followed by stipulation of mandatory implementation, and SSm Customs Quarantine (QC) at national ports.

- Platform collaboration:

There was a re-engineering of the NLE system, which includes website/portal development, mobile applications, analytic dashboards and application programming interface (API) Management. One of the main features is the mobile platform of the NLE service that can be accessed via iOS and Android devices especially for Online Delivery Order (DO) services, Container Expenditure Letters (SP2), online trucking orders, vessels, warehouses, and depot service. These IT-based service features will provide convenience for service users in the logistics sector and support the creation of transparency and efficiency.

The implementation of NLE is applicable at national level and its implementation includes the cooperation of all relevant Ministries/Agencies, including the MoF, Ministry of Transportation, Ministry of Health, Ministry of Trade, Ministry of Law and Human Rights and Indonesia Port Corporation (Pelindo). It's supervised by the Coordinating Ministry for Economic Affairs and Coordinating Ministry for Maritime Affairs and Investment. The NLE system is also supported by the private sector, in particular those who provide logistics and banking platforms.

#### **B. Future Plans**

In addition to implement the President Instruction No 5 of 2020 action plan, there are several developments of NLE that will also be encouraged including the followings:

- Development of banking financing facilitation for logistics business actors; and
- Consolidation with government entities and other stakeholders regarding port system and spatial planning in order to support other national programs such as the development of Micro, Small, and Medium Enterprises (SMEs) and increasing national exports.

- 4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

With the CEISA system, challenges related to the service process during the COVID-19 pandemic can generally be resolved. Likewise, DGCE can also facilitate licensing automation remotely.

However, in developing NLE, DGCE faced some challenges. NLE is a collaboration program across ministries/agencies as well as the private sector, so the complexity is quite high. Hence, in order to make this collaboration work well, intensive communication and coordination are needed both between the central and local governments, as well as with the private parties.

The COVID-19 pandemic presents challenge due to limitations in carrying out coordination and communication between those actors. Although coordination can be done partly online, in many cases it requires intense, technical discussion and face-to-face/offline meetings. Therefore, in the early phases of the pandemic, these conditions became obstacles that could not be avoided and had implications in the form of delay in the implementation steps of the NLE.

- 4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In the era of industrial 4.0, DGCE has been adjusting the rapid growth of information technology by improving its service information technology systems. DGCE adopts the SMART concept (Secure, Measurable, Automated, Risk Management-based, and Technology-driven), aims to create the potential for collaboration of related parties and innovation for new developments.

The DGCE use various application-based IT products where enable the service users to access the services and monitor the progress. There are several IT products, including applications, such as: web Single Core System (Services) and Smart Custom Excise (Supervision), an Application Programming Interface (API) structured to fill the gap between systems within DGCE and outside DGCE and other ICTs such as the Dashboard data analytics and Mobile application.

- 4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

DGCE has implemented a risk-engine mechanism in conducting targeting and risk analysis by optimizing the use of data and information. The Audit Directorate in DGCE has pre-clearance analysis tools (through company profiling) and post-clearance analysis. They use integrated analysis system (SAT) application that can be used to determine which company will be audited. In addition, DGCE also has CITAC, an application that can be used for company targeting. Both processes are carried out during the post-clearance period.

## Principle 5: Reform and modernization

- 5.1 Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Reviews related to customs business processes are carried out periodically. In addition, DGCE has Internal Control Monitoring program where business processes are monitored with FRS (Fraud Risk Scenario) Mechanisms.

Framework reviews are generally carried out through periodic reviews of the applicable customs systems and procedures, followed by a review of existing mechanisms. Then, adjustments are made to follow the dynamics of change. An example of adjustment is by changing/revising existing regulations, where the Internal Compliance Unit (UKI) plays an active role as a supervisory unit.

To improve the customs and excise service system, DGCE has a program for aligning business processes and information technology that involves stakeholders. The improvement of this system is a part of customs reform which is intended to provide convenience for export and import and to ensure production protection.

(<https://www.beacukai.go.id/berita/penguatan-reformasi-bea-cukai.html> )

(<https://www.beacukai.go.id/berita/lewat-upaya-ini-bea-cukai-optimalikan-pelayanan-ke-masyarakat.html>)

## Principle 6: Human resources management

- 6.1 Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and

retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

The human resources administration system at DGCE follows the national system issued by the Minister of Finance Regulation regarding recruitment, hiring, retention, and promotion, where both processes are in line with UNCAC article 7.

Admission of Customs and Excise employees is carried out by the following mechanism:

Recruitment of employees within DGCE is carried out through national and internal mechanisms.

- General recruitment of national civil servants with an open system which refers to Government Regulation No. 98 of 2000 jo. Government Regulation No. 11 of 2002 concerning Government Regulation (PP) concerning Amendments to Government Regulation No. 98 of 2000 on Procurement of Civil Servants.
- The recruitment process for State Civil Apparatus (ASN) generally has provisions in the Regulation of Head of the State Civil Service Body (Perka BKN) No. 14 of 2008 which conducted online. At the level of the Ministry of Administrative Reform and Bureaucratic Reform (KemenPAN-RB), provisions related to the procurement of civil servants are regulated through Ministerial Regulation 27 of 2021.
- Meanwhile, the recruitment with internal mechanisms in all units within the MoF is carried out centrally, including recruitment through the official school of the State College of Accountancy (STAN), which is regulated in PMK no.129/PMK.01/2015. DGCE only submit the needs of employee resource plan to the Secretariat General of the MoF.
- Regulation of the Minister of Finance No 60/PMK.01/2016 on Talent Management of the Ministry of Finance regulating the mechanism to recruit the high-rank and strategies positions of the MoF aiming to select those who have appropriate qualifications, competency and optimal performance.
- Regulation of the Minister of Finance No 224/PMK.01/2020 stipulating the career management regulation within the ministry of finance, aiming to encourage employee performance in accordance with organizational needs and efforts to improve the quality of human resource management within the MoF, as well as to strengthen the application of the Merit System principles.

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**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In general, the salary and income rate of employees within the DGCE environment are deemed adequate. There are two main elements of DGCE employees' income: basic salary and performance allowances. In addition to the merit principles, the assessment of performance is also based on competence and track record which conducted that has been carried out since 2008.

The incentives for Performance Achievements in the Excise Sector are regulated in PMK No. 144 of 2016 which amends the previous regulation, namely PMK No. 17/PMK.02/2015 on Procedures for Giving and Utilizing incentives for Performance Achievements in the Excise Sector. This regulation was aimed to provide appreciation to DGCE employee for achievements performance in the excise sector.

Further explanation can be accessed here:

(<https://jdih.kemenkeu.go.id/in/dokumen/peraturan/665724c0-6d5c-4a5c-965f-9740004259e4>)

## Principle 7: Relationship with the private sector

7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

DGCE is in close cooperation with the KPK to promote open, transparent and productive relationships. For example, in 2016, the Professional with integrity (PROFIT) Movement initiative was launched by the KPK. PROFIT is a professional program to create business integrity that free from anti bribery practice. The activities carried out with the DGCE are as follows:

- The signing of the Gratification Control Declaration with the Customs Service User Association
- The signing of the Joint Commitment to Anti-Corruption, Collusion and Nepotism with entrepreneurs
- Employee Performance Improvement Program

KPK has a program that creates anti-corruption agents who have the competence to conduct effective counselling, based on the Indonesian National Work Competency Standards (SKKNI) for Anti-Corruption education called the Anti-Corruption Counsellor Certification. To date, the Ministry of Finance has 356 anti-corruption counselors. Furthermore, in the commemoration of International Anti-Corruption Day, every year the DGCE has carried out an anti-corruption/gratification campaign through various programs such as socialization, competitions, posters/banners, and campaigns through social media. This was aimed to increase the involvement of the public using customs and excise services in the corruption eradication movement.

## Principle 8: Audit and reporting

8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external

auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

In general, the audit mechanism carried out by DGCE are as follows:

- Prevention Mechanism
- Internal Control System (SPI, as mentioned before on question 1.1)
- Three lines of defense. (as mentioned before on question 2a and 2b)

Besides that, the internal audit was implemented through each unit within the DGCE at least once a year. It is aimed to ensures that DGCE's duties are carried out according to the applicable Standard Operation Procedure (SOP) as well as part of internal control. The thematic Inspectorate General audit is also conducted annually. External audits are also carried out by the Supreme Audit Institution of Indonesia (BPK), including assistance from the Finance and Development Supervision Agency (BPKP).

Relevant link:

<http://repository.beacukai.go.id/peraturan/2018/07/0239a1fd3c712d6833e5e6f1ce9092cc-per-35bc2017-p.pdf>

<https://www.beacukai.go.id/berita/wujudkan-pelayanan-masyarakat-yang-makin-baik-bea-cukai-rangkul-pihak-swasta-bumn-hingga-civitas-academica.html>

**8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

The mechanism for reporting public complaints at DGCE can be submitted online by the following applications:

- S4PAN-LAPOR! – National Framework
- Public Complaint Application System (SIPUMA) - managed by DGCE
- Whistle Blowing System (WiSE) – managed by the MoF

The data from the aforementioned systems are connected manually. Other channels for complaints can be accessed via email/fax/letter/phone or in-person. In managing complaints, DGCE is committed to maintaining confidentiality and preventing misuse of the complainant's identity following Article 13 letter C of Presidential Regulation 76 of 2013 on the Management of Public Service Complaints, Article 12 points (1) and (2) PMK 103/PMK.09/2010 concerning Governance Methods for Management and Follow-up on Reporting Violations (Whistleblowing) within the MoF and Part III letter A number (2) letter h KEP-154/BC/2012 concerning Procedures for Handling Public Complaints in the DGCE.

Reporting persons can choose to submit the complaint anonymously within the application. (SIPUMA, WiSE, dan SP4N-LAPOR!). When the reporting person's identity is required, DGCE will enquire the information from the MoF as the data trustees. Currently, a new regulation of Minister of Finance is being formulated for the protection of whistleblowers within the MoF.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

Indonesia is eager to play a significant role in promoting the integrity in customs at many international fora. Indonesia is also eager to enhance the implementation of the G20 HLPs on Countering Corruption in Customs. A strong commitment and consistency are required in order to strengthen the eight principles in HLP to prevent corruption.

### Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

DGCE supports the international cooperation programs including the existing initiatives aiming in countering corruption in customs, one of which is by participating in the Customs Integrity sub-Committee (ISC) session with the following details:

1. The 20th Session of the WCO Integrity Sub-Committee (ISC), with the theme "Evolution of Integrity in Customs and the Need to be Responsive", was held virtually with a Blended Scheme in 2 phases, namely:
  - a. Document-Based Phase via WCO-CliCK platform! January 28, 2021 until February 11, 2021;
  - b. Web Conference Meeting Sessions via the KUDO platform on 25-26 February 2021.
2. The 21st Session of the WCO Integrity Sub-Committee (ISC), with the theme "Maintaining commitments to Customs Integrity in the Supply Chain during the COVID-19 pandemic". It was held virtually through Web Conference Meeting Sessions via the KUDO platform on 10-11 February 2022.

Relevant links: (<https://www.gatra.com/news-425604/category-226-Keuangan.html>  
<https://www.republika.co.id/berita/pqjvdt423/bea-cukai-hadiri-sidang-cbc-dan-isc>)

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

DGCE has a Directorate of International Affairs responsible for international customs cooperation. Under the ASEAN Customs Cooperation, "Enhancement of Customs integrity" is one of the strategic objectives mentioned in the Strategic Plan of Customs Development (SPCD) 11 on Customs Reform and Modernization which set specific activities for the ASEAN Capacity Building Working Group (CCBWG). DGCE actively contributes to the ongoing discussion in CCBWG Meeting related to those activities, i.e. Develop the Framework of ASEAN Customs Integrity. The Meeting of CCBWG is held twice a year.

Under the Multilateral Cooperation, DGCE also actively contributed to and attended the WCO Integrity Sub-Committee (ISC) session, which is held annually. The ISC discuss the integrity-related programmes and activities carried out by the WCO and its Members, as well as other international organizations, such as publishing the updated version of the WCO Integrity Development Guide and reviewing the draft supplement to the current WCO Guide to Corruption Risk Mapping. Moreover, in 2018-2019 and 2019-2020, a delegation from DGCE was elected as Vice-Chairperson of the ISC.

In addition to being a member of ISC, Indonesia is also a member of WCO Audit Committee for year period 2022-2024 based on the Decision of the Council No.362 in the 139th/140th Session of the Council. DGCE was previously the member of this working body for the period 2018-2020. The Audit Committee is the WCO working body that acts to ensure the effective operation of the audit function within the WCO. The Audit Committee has the authority to conduct or authorize investigations into any matters within its mandate. The role and responsibilities of the Audit Committee, as part of the ongoing systematic review of the control environment and governance procedures, are to oversee the audit function within the WCO (e.g. assessing the implementation of agreed corrective actions by WCO management), and to assist the WCO Policy Commission and the WCO Council in fulfilling their oversight responsibility (e.g. the transparency of Council election procedures for the positions of Secretary General, Deputy Secretary General and Directors; and the control of the expenses incurred in the campaigns launched by the candidates for the posts of Directors). One of the objectives of DGCE as a member of the ISC is to ensure that integrity is maintained through assessments including the implementation of WCO tools. On 17-18 February 2020, Indonesia through DGCE attended and actively participated in the 14th meeting of WCO Audit Committee. At the meeting, Indonesian delegation provided information on how Indonesia has developed a set of qualitative indicators to measure the performance of its government.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

DGCE has no experience dealing with organized crime related to bribery cases. However, DGCE has experience in preventing and eradicating narcotics.

On 6 September 2017 in Batam, Riau Islands at the 15th Bilateral Meeting, DGCE and the Royal Malaysian Customs Department (RCMD) agreed to have a joint operation (Joint Task Force), to identify and dissolve the narcotics smuggling networks in the Indonesia-Malaysia border area. This concept of Joint Task Force on Narcotics is also enthused by other international customs organizations and international law enforcers in the narcotics sector, including The General Administration of Customs China (GACC), Belgian Customs, and Drug Enforcement Administration (DEA).

At national level, DGCE and The Directorate of Drug Crimes at the Criminal Investigation Department of the Indonesian National Police (Bareskrim Polri) had an agreement related to narcotics eradication. The two main focuses are carrying out joint analysis and joint operations as well as sharing knowledge to increase human resource capabilities related to preventing narcotics smuggling and trafficking.

Relevant publication link:

(<https://www.youtube.com/watch?v=PHwJXAHqFMk>)

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In 2019, the Corruption Eradication Commission of Indonesia (KPK) has conducted research on Government Assistance in Sports Sector as a response to of two corruption cases involving the Ministry of Youth and Sports related to this program. The research aimed to identify areas with potential for corruption and provide recommendations for improvement of the government assistance program by the Ministry of Youth and Sports (MoYS).

This research focuses on the government assistance program through grant distribution at the Deputy for Improvement of Performance in Sports, MoYS. The study was conducted through documents and regulations review, as well as interviews with employees of the MoYS, local governments, and sports federations that received government assistance programs. The scope of the research conducted by KPK, in accordance with its authority, covers the issue on the management of state finances, and does not specifically addressed the organized crime issue.

From this research KPK identified findings as follows:

1. The absence of priorities and lack of budget efficiency, indicated by the absence of a roadmap for improving sports performance, so that the grant distribution does not have clear priorities, as well as facilities and infrastructure assistance that are not directed to support the fulfilment of sports facilities and infrastructure for sports achievement.
2. Weaknesses in transparency and accountability, indicated by the absence of announcements related to this government assistance program, the absence of criteria for selecting program recipients, the absence of a deadline for submitting proposals, and the absence of type of assistance provided in the Minister of Youth and Sports Regulations (MoyS Regulation) on general guidelines for government assistance.
3. Lack of monitoring and evaluation, which is indicated by:
  - a. The limited numbers of personnel, in the Inspectorate of MoYS
  - b. The absence of evaluation for the accountability and transparency of the government funds distribution process
  - c. The absence of evaluation for the objectives' progress of this program
  - d. The absence of sanctions for beneficiaries who do not submit the accountability reports.
4. Indications of conflicts of interest, marked by changes of technical instructions for certain interests, certain projects were indicated to accommodate certain interests of political parties, as well as the specific fundings (in Rupiah) are mentioned explicitly to be given to certain parties in the technical instructions.

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As a follow-up to this research recommendation, there were improvement efforts from the MoYS as the following:

1. Production of Indonesian Roadmap for Sports Achievement and Development as mandated in Presidential Regulation No 86 of 2021 on the Grand Design of National Sports.
2. Revision for MoYS Regulation No 10 of 2019 to MoYS Regulation No 7 of 2020 on General Guidelines for Distribution of Government Assistance in Sports. In addition, to increase the effectiveness of the implementation of activities and accountability, MoYS also be guided by the Minister of Finance (MoF) of the Republic of Indonesia No 132/PMK.05/2021 on the Second Amendment to the Minister of Finance of the Republic of Indonesia Regulations No 168/PMK.05/2015 on the Mechanisms for the Implementation of Government Funds Budgets at State Ministries/Institutions.
3. Integration of the provision of funds system at MoYS through an online system. It has been applied to the funds distribution system at the events of National Sports Week (PON) XX and National Para Sports Week (PEPARNAS) XVI 2021 in Papua Province.

In May – July 2018, the State Development Audit Agency (BPKP) conducted a research in preparation for the 2018 Asian Games, aimed to review and assess the management mechanism and accountability for the grant utility, as a juridical consequence of the direct grant distribution to sports federation for the 2018 Asian Games National Training Center (*Pelatnas*).

Recommendations from the BPKP research are as follows:

- a. MoYS needs to provide technical assistance and guidance on financial management and procurement for the sports federation that receive state budget funds, thus the governance and accountability are in accordance with the provisions.
- b. The sports association needs to strengthen the capacity of Human Resources Management in the field of financial administration, hence the management of the state budget is in accordance with the provisions, and to always consult and communicate with MoYS.
- c. The sports federation needs to prepare technical instructions for the procurement of goods/services in order to meet their needs.

The BPKP research was performed according to Article 23 paragraph (2) of Presidential Regulation No 95 of 2017 concerning Improving Sports Achievement, which states that "Supervision of the use of National Sports Achievement Improvement funds is carried out by the Government Internal Supervisory Apparatus (APIP), BPKP, and the Supreme Audit Institution (BPK)".

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**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

KPK has conducted 2 (two) research in the field of sports:

1. In 2011, related to the use of local budget (APBD) in professional football clubs.
2. In 2019, related to Government Assistance in the Field of Sports.

The results of research on Government Assistance in the Sports Sector conducted by the KPK in 2019 was submitted directly to MoYS. The KPK monitors the follow-up the recommendation for improvement, as conveyed in the results of the research, according to the agreed action plan document between MoYS and KPK, hence the follow-up implementation at MoYS can be monitored according to the action plan. The follow-up program for the results was carried out from January to December 2021.

KPK's research in the sports sector has been published to the public in the form of a summary book published in 2020. The book contains 44 summaries of 125 research that have been carried out since 2005. The research was conducted by the Directorate of Research and Development, focuses on the potential loopholes for criminal acts of corruption in the system, and efforts to change that are directed at the system, not individuals, including research conducted in the sports sector.

The public can access the book to learn about potential problems of corruption, as well as suggestions for improvement and follow-up actions, including the impacts after suggestions for improvement are made. This publication discusses a summary of efforts to eradicate misuse of the state budget for professional football clubs, and the importance of transparency and monitoring of sports funding.

Link: [https://www.kpk.go.id/images/pdf/Buku\\_Ringkasan\\_Litbang\\_Unduh.pdf](https://www.kpk.go.id/images/pdf/Buku_Ringkasan_Litbang_Unduh.pdf)

The results of the BPKP research on the management, accountability and the use of government funds were submitted in written format to MoYS as constructive comments for the program evaluation. The results are for internal use and not published to the public.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The MoYS conducted a youth empowerment training to prevent the destructive influence of youth at the Menara Peninsula Hotel, Jakarta in October 2021. This activity raised the topic on "Increasing the Role and Participation of Youth in Efforts to Prevent and Eradicate Corruption". This education and training was held as an effort to help build a millennial generation who has good morals, and become exemplary character. The training promotes that young people should not commit corruption from an early age.

The Deputy for Youth Affairs of MoYS strives to continue to increase the capacity of the Ministry in the field of Youth by increasing the Capacity Building for the Youth Development Index (IPP). This activity has been regularly carried out since 2020 to increase the capacity of MoYS in understanding the IPP. IPP is a measuring tools for youth development in five basic domains, namely: education, health and welfare, employment and employment opportunities, participation and leadership, as well as gender and discrimination.

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In general, Indonesia regulates corruption (including bribery) through Law No 20 of 2001 on the Amendments to Law No 31 of 1999 on Eradication of Criminal Acts of Corruption. The law does not specifically regulate corruption in the field of sports. Indonesia has criminalized bribery (according to UNCAC article 15) but has not regulated foreign bribery (UNCAC Article 16), and private to private corruption. This provision also applies in general, not specific to the sports sector.

Therefore, in general, acts of bribery and other forms of corruption in the sports sector referred to the aforementioned laws and its amendments, Law No 11 of 1980 on the Crime of Bribery of Financial Rights/ Administrative Leaders and Members of the Highest/Highest State Institutions, and Former Members of State High Institutions, as well as the Former Leaders of the State's Highest/Higher Institutions and Former Members of State High Institutions.

Currently, there is no specific regulation stipulating bribery in the sports sector, however corruption is prevented through the followings:

- Law No. 30 of 2002 as amended by Law No 19 of 2019 (KPK Law) provides that the Corruption Eradication Commission (KPK) is in charge of coordination and supervision of authorized institutions in their anti-corruption activities, as well as conducting corruption prevention measures (Art. 6 of the KPK Law)
- Leadership of MoYS, as well as supervision from APIP as an early warning system.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

Indonesia has regulated the prohibition of gambling, including regulations that charge illegal betting and illegal gambling. Currently, there is no specific law regulates the prosecution of corruption in sport. Illegal gambling and illegal betting can be prosecuted through Law no. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption and Law 11 of 2022 concerning Sports.

The law regarding gambling is regulated in Article 303 of the Criminal Code (KUHP) and Article 303bis of the Criminal Code, Law No. 7 of 1974 on Gambling Control, and Law no. 11 of 2008 on Information and Electronic Transactions, namely Article 27 paragraph (1) and Article 45 paragraph (1).

The MoYS has stipulated MoYS Regulation No. 2 of 2022 concerning Gratification Control within the Ministry, which aims to:

- a. Improves the compliance of civil servants and State Administrators to the provisions of Gratification Control;
- b. Creates transparent and accountable environment and within the Ministry;
- c. Builds the integrity of a clean and free from corruption, collusion, and nepotism civil servants and state administrators; and
- d. Increase credibility and public trust in service delivery at the Ministry

Furthermore, the contents of the Ministerial Regulation No 2 of 2022 provide regulations regarding public complaints if there are activities related to money that contain elements of corruption and conflicts of interest. This includes public complaints management, the Whistleblowing system (WBS), and the Conflict of Interest (Col) prevention and mitigation.

This regulation is available here: <https://jdih.kemenpora.go.id/peraturanjdih/show?id=385>

The Anti-Mafia Football Task Force is an ad hoc team that is highly concerned about sport governance. It is proven by the verdict of the District Court which ensnared the football mafia from the Indonesian Football Association (PSSI). Recently, there were 6 verdicts in Banjar Negara Regency, which charged the perpetrators with match fixing and manipulation. An example of the verdict in question is the Banjarnegara District Court Verdict No 47/Pid.Sus/2019/PN Bnr, No 48/Pid.Sus/2019/PN Bnr, No 49/Pid.Sus/2019/PN Bnr, No.50/Pid.Sus/2019/PN Bnr, and No 51/Pid.Sus/2019/PN Bnr, which have been published in the Directory of Verdicts of the Supreme Court of the Republic of Indonesia as shown in the link below:

- a. <https://putusan3.mahkamahagung.go.id/direktori/putusan/ea76b92030b9fbb3cbe7fdb158408756.html>;
- b. <https://putusan3.mahkamahagung.go.id/direktori/putusan/5a80a7d4422015e0e95ad66bd01d32f7.html>;
- c. <https://putusan3.mahkamahagung.go.id/direktori/putusan/1cf9183be793ef02a8f586c0bcfab6c7.html>;
- d. <https://putusan3.mahkamahagung.go.id/direktori/putusan/46f41493a8508a14a3afa85c249241b1.html>;
- e. <https://putusan3.mahkamahagung.go.id/direktori/putusan/12c363ce70a6ba62f896b15ca61c5705.html>.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

KPK is actively carrying out corruption prevention campaigns related to money laundering and bribery, which are more general in nature and not specifically in the sports sector. Regardless, KPK's programs has not yet covered the manipulation of sport competition and anti-money laundering in sports sector.

In the case of MoYS, which oversees issues in the sports sector, the strategy to combat manipulation of sports competitions, money laundering, bribery and corruption in the sports sector is carried out by establishing an anti-football mafia task force that focuses on the football sports sector, as well as coordination between law enforcement agencies. in carrying out law enforcement and establishing relationships with law enforcement and international sports organizations, i.e. Indonesian National Police (POLRI) - The International Criminal Police Organization (INTERPOL), and the International Olympic Committee (IOC) in fighting corruption in the sports sector.

In organizing multi events, since 2011 at the Sea Games, coordination has been carried out with Law Enforcement Officials (LEAs) in the form of escort, supervision, and assistance, assisted by the Government Procurement of Goods and Services Agency (LKPP) related to the public procurement, and the BPKP in terms of accountability. Commitments related to organizing events are always formed in a Presidential Decree.

In 2018, Indonesia became the host of the Asian Games, therefore Presidential Regulation No 48 of 2017 concerning the Implementation of the XVIII 2018 Asian Games was issued to bind the commitment for supervision and assistance from the Attorney General's Office (AGO), LKPP, and BPKP as referred to in the provisions of Article 18 of Presidential Regulation No 48 of 2017 that is: "For the smooth implementation, public order, transparency, accountability, and governance of the 2018 XVIII Asian Games, supervision is carried out which includes:

- a. Assistance in the procurement of goods/services is carried out by the LKPP;
- b. Assistance in budget preparation and budget execution is carried out by the Ministry of Finance (MoF); and
- c. Legal assistance by the Attorney General's Office

Furthermore, in organizing the 2021 National Sports Week (PON) XX and the XVI National Para Sports Week (PEPARNAS) in Papua Province in accordance with Presidential Instruction No 10 of 2017 concerning Support for the Implementation of the XX PON and XVI PEPARNAS in Papua Province, to create accountability in the management and accountability of state budget in the implementation of those events, the President has instructed BPKP, LKPP, the Attorney General's Office and the National Police Criminal Investigation Agency (*Bareskrim POLRI*) to provide escort and assistance in accordance with their duties and functions, starting from the preparation to the stage of distributing government assistance to the PON and PEPARNAS Grand Committee (PB).

### Principle 3: Ensure effective law enforcement against corruption in sport

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Representatives from MoYS together with the Criminal Investigation Unit at the National Police and the National Sports Committee (KONI) have participated in training on handling corruption in the sports sector, conducted by the Malaysian National Olympic Committee (NOC), in collaboration with the IOC and INTERPOL. The training is the IOC efforts in intensifying the prevention of acts of corruption/cheating and regulating the game in both multi-event and single-event, in accordance with the Olympic Charter and the international sports federation rules.

In 2019, NOC Malaysia held a short course with the Criminal Investigation Unit at the National Police to discuss cooperation between the IOC and INTERPOL regarding the socialization of changes to the Olympic Charter. The IOC agency assigned NOC as the host, where MoYS and KONI were representing Indonesia. This grant-based activity has only been conducted once. However, the alumni of these activities are always updated with links to activities carried out by the IOC and INTERPOL related to law enforcement efforts.

Relevant link: <https://www.interpol.int/es/Noticias-y-acontecimientos/Noticias/2018/Enhancing-national-sports-integrity-programmes->

Currently, the KPK has never conducted anti-corruption training with a specific topic on corruption prosecution in sports.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Indonesia has several platforms for reporting allegations of corruption that apply nationally, including:

1. The Online Aspiration and Complaint Service Application (LAPOR)  
LAPOR is an application that can be used by the public to submit complaints or complaints regarding certain public services. The LAPOR application can be accessed through the website [www.lapor.go.id](http://www.lapor.go.id), and mobile applications on smartphones.
2. KPK, through Public Complaints and Whistleblowing System (<https://kws.kpk.go.id/>)
3. POLRI, through my Police Application (<https://www.polri.go.id/polisiku>)
4. Public Prosecution Service through Online Complaints (<https://komisi-kejaksaan.go.id/pengaduan-online/>) and WBS (<https://komisi-kejaksaan.go.id/wbs/>)

The abovementioned mechanisms can also be carried out offline by visiting the office of each law enforcement agency.

The protection of whistle blowers is generally regulated through Law No 31 of 2014 concerning Amendments to Law No 13 of 2006 concerning Protection of Witnesses and Victims. This law also gives the authority to the Witness and Victim Protection Agency (Lembaga Perlindungan Saksi dan Korban-LPSK) to administer the protection for Whistleblower in Indonesia. LPSK is an independent institution responsible to protect and assist Witness and Victim of criminal conducts from the stage of investigation to the court proceeding. This agency works based on the request from the witness/victim or the authorized officials. The protection is provided not only for the witness, victim and whistleblower, but also their family members. The purpose of this protection is to provide security for witnesses and/or victims to testify in the criminal proceedings.

Public complaints at the MoYS are handled by Public Complaints Division (*Dumas*). Besides handling complaints, *Dumas* also serves internally for the internal administrative complaints. The *Dumas* of MoYS is managed by the Public Relations Bureau and will forward the administrative complaints to the Inspectorate for follow-up. So far, most of the complaints submitted are on general issues, for example related to the administration of goods and services procurement. Only a small number of complaints have been received related to sports or alleged irregularities.

Furthermore, as a form of commitment in responding to public complaints/reports in preventing corruption in the form of gratuities, based on the provisions of Article 17 of the MoYS Regulation No 2 of 2022 concerning Gratification Control within the MoYS, in essence, the legal protection provided to the Whistle blower is in the form of:

- a. protection from retaliation or treatment of an administrative nature of personnel that is not objective and detrimental to the reporter, but is not limited to a downgrade in the rank of position, a score reduction in the performance appraisal of Civil Servants and State Administrators, proposals for transfer of duties/mutations or other career obstacles;
- b. transfer/mutation of the Whistle blower in the event of intimidation or physical threats;
- c. legal advocacy assistance in accordance with applicable regulations within the Ministry; and
- d. identity confidentiality.

Meanwhile, the KPK carries out protection for those who report corruption through its legal bureau, in cooperation with the LPSK.

#### **Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

- 4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The MoYS together with POLRI and KONI have participated in a training program from INTERPOL on the theme "Enhancing national sports integrity programs - INTERPOL and the IOC" which had attended by around 130 participants from representatives of law enforcement, Parent of Sports Organizations, Malaysian and Indonesian National Sports Committees on 16 and 17 October 2018 in Kuala Lumpur, as shown in the following publication link:

<https://www.interpol.int/es/Noticias-y-acontecimientos/Noticias/2018/Enhancing-national-sports-integrity-programmes-INTERPOL-and-the-IOC>

Indonesia through the KPK is actively participated in the following program:

1. UNCAC Implementation Working Group meetings. In 2019, Indonesia was present at a side event meeting held in between the IRG meetings with the topic of anti-corruption in sport
2. Indonesia also supports and is actively involved in the following negotiations:
  - a. Resolution 8/4 on Safeguarding Sports from Corruption, adopted by the Conference at its Eighth Session, in Abu Dhabi, from 16 to 20 December 2019.
  - b. Resolution 7/8 on corruption in sport, adopted by the Conference at its Seventh Session in Vienna, from 6 to 10 November 2017.
3. Indonesia through KPK, POLRI, and AGO has become a member of the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (Globe Network)
4. Indonesia is active in participating in the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN) meetings

However, Indonesia has not yet joined the INTERPOL Match-Fixing Task Force.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The focal points for Indonesia's anti-corruption cooperation are not specific to the sports sector, but are more general in the anti-corruption field:

- The Central Authority of the Republic of Indonesia  
Directorate of Central Authority and International Law  
Directorate General of Legal Administrative Affairs  
Ministry of Law and Human Rights  
Jl. H.R. Rasuna Said Kav. 6-7 Kuningan, Jakarta Selatan  
Phone (6221) 5221619  
Fax (6221) 5221619  
Email [otoritaspusat@kemenkumham.go.id](mailto:otoritaspusat@kemenkumham.go.id)  
Website <http://ahu.go.id/mla>

- Indonesia's Focal Point for agency-to-agency cooperation on corruption offences  
International Cooperation Unit  
Directorate of Fostering Networks between Commission and Institution  
The Corruption Eradication Commission  
Jl. Kuningan Persada Kav. 4 Setia Budi, Jakarta Selatan, Indonesia 12950  
Phone: (6221) 25578300  
Fax: (6221) 2525926  
Email: [international@kpk.go.id](mailto:international@kpk.go.id)  
Website: [www.kpk.go.id](http://www.kpk.go.id)
- Centre for Asset Recovery (PPA)  
Attorney General Office  
Jl. Sultan Hasanuddin No.1 Kebayoran Baru  
Jakarta Selatan - Indonesia  
Phone: (6221) 72798353  
Email: [transnationalppa@kejaksaan.go.id](mailto:transnationalppa@kejaksaan.go.id)  
Website: [www.pemulihanaset.id](http://www.pemulihanaset.id)
- Division of International Relations  
Indonesian National Police  
Jl. Trunojoyo 3 Jakarta 12110 Indonesia, Kebayoran Baru, Jakarta Selatan  
Phone: (6221) 7218467  
Fax : (6221) 7201402, 7269203  
Email: [ncb-jakarta@interpol.go.id](mailto:ncb-jakarta@interpol.go.id)  
Website: <https://divhubinter.polri.go.id>

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Indonesia has not specifically conducted studies/studies/activities that monitor trends, typologies, and reports, including emerging trends related to digital technology, to identify good practices aimed at tackling and addressing the threat posed by organized crime to the sports sector.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The MoYS has never carried out corruption risks mapping through studies, assessments or other mechanisms on the risks of corruption in the sports sector related to organized crime and money laundering.

However, in 2011, a study was carried out by the KPK regarding the risk of corruption in the funding of professional football clubs. The study resulted in an analysis and impact that has been described in detail into a government policy in preventing corruption with the issuance of a Circular from the Minister of Home Affairs (MoHA) which prohibits APBD grant distribution to Professional Football Clubs.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Indonesia is highly committed to eradicating corruption, including in the sports sector through bilateral, multilateral, and international cooperation. Indonesia supports, promotes, and strengthen cooperation and exchange of information and good practice on corruption in strategic sectors, including in the field of sports. Cooperation between Indonesia with UNODC and INTERPOL is still carried out in general and according to Indonesia's priorities.

Indonesia also supports efforts to increase capacity among law enforcement agencies related to anti-corruption in the sports sector, both regionally and internationally.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Beneficial Ownership (BO) in Indonesia is regulated through Presidential Regulation No 13 of 2018 concerning the Application of the Principle of Recognizing the Beneficial Owner of a Corporation in the Context of Prevention and Eradication of Money Laundering and Terrorism Financing.

Relevant Link:

<https://www.kemenpora.go.id/detail/171/rapat-dengan-kpk-kemenpora-ri-sampaikan-transparansi-dan-akuntabilitas-tata-kelola-anggaran>

In supporting the transparency of financial management in the implementation of multi-event and single-event in sports, the government's commitment is carried out by establishing a Public Service Agency (BLU), Fund Management Agency for Sports Business (LPDUK) which assists the Minister in managing sports funds originating from event organization, sponsorship, licensing, and cooperation with third parties when organizing events. As for its use through the BLU mechanism.

Regarding the implementation of International Sports Weeks (multi event), Government Regulation No 17 of 2007 on the Organizing of Sports Weeks and Championships has been issued and amended by Government Regulation No 7 of 2020. This law regulates the responsibility to conduct this event assigned to the Indonesian Olympic Committee (National Olympic Committee of Indonesia) whose financial support comes from the Indonesian State Budget (APBN) and Indonesian Regional Budget (APBD). The procurement framework is specifically given the supervision of LKPP and is regulated in a special Presidential Regulation.

The multi-event implementation uses the government budget through the APBN. For example, in 2018 the Asian Games and Asian Para Games were financed by the APBN and sponsorship participation was accommodated by LPDUK in the context of strengthening and reducing the APBN. The equipment needed in technical matches uses foreign products, because Indonesia has not met international standard for sports equipment. A new international standard of equipment is only fulfilled by the table tennis federation, in Solo, Central Java. The sports industry is expected to be able to prepare equipment in accordance with international standards.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In accordance with the principles of state financial management as regulated in Law No. 17 of 2003 concerning State Finance, and Article 80 of Law No. 11 of 2022 concerning Sports, the MoYS as the Ministry that organizes government affairs in the field of sports provides regulations and guidelines for sports organizations that manage and utilize government assistance. This is based on the MoF Regulations No 132/PMK.05/2021 concerning the Second Amendment to the Second Amendment to the MoF Regulation No 168/PMK.05/2015 on the Mechanism for the Implementation of the Government Assistance Budget at Ministries/State Institutions, hence the management and utilization is in accordance with provisions and avoid acts of corruption and other actions that are contrary to the rules, therefore in the Technical Guidelines for the Management of Assistance Funds, sanctions are regulated if sports organizations use and utilize aid funds not in accordance with the provisions of the technical instructions.

In the abovementioned regulation, particularly in technical guidance, sports organizations should make legal statements stating their willingness to be responsible for the aid funds received in the form of a Statement of Absolute Responsibility (STJM) and Statement of Responsibility (SPTBJ) and includes a statement of readiness to be audited both internally by Supreme Audit Institution (BPK) and external audit. In the technical guidelines, sports federations must also have and optimize their own internal audit mechanisms.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The MoYS cooperates with law enforcement agencies (LEAs) such as the KPK / Indonesia National Police / Attorney General's Office as well as audit institutions such as the BPK and the State Development Audit Agency (BPKP) in preventing corruption in the sports sector.

In managing sports, especially in holding International Sports Weeks and Championships, the President develops a policy in the form of assignment to Law

Enforcement Officials (LEAs) to provide supervision in the process of managing. For instance, in organizing the 2018 Asian Games, Presidential Decree No 48 of 2017 concerning the implementation of the 2018 Asian Games regulates assistance and supervision from law enforcers, namely the Prosecutor's Office and the Indonesian National Police as well as BPKP and LKPP. Likewise, in the implementation of The XX National Sport Week (PON XX) and The XVI National Para Sports Week (Peparnas XVI 2021), LEAs involvement in escort and assistance is always carried out to maintain the governance of state financial principles that are free from Corruption, Collusion,

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

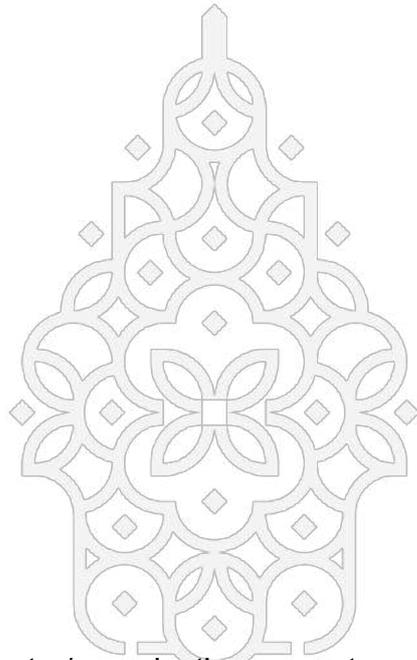
If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Indonesia's commitments to maintain the implementation and management of sports and preventing corrupt practices are carried out by emphasizing that every sports organization must meet the standards of sports organizations as regulated in Article 90 of Government Regulation No 16 of 2007 on the Implementation of Sports. contains ethics and behaviour that upholds the attitude of "sportsmanship" in every activity, and to avoid any corrupt practices that can undermine the highest principle of "sportsmanship" in sports.

According to Law No. 11 of 2022 regarding Sports, in general terms, mentioning that financial management must be in accordance with the principles of state financial management. Sports organizations and sports association must comply with standards, management periodization, and an international-based code of ethics that refers to each sports federation. These are important for assessing requests for assistance to governments and for mapping out inappropriate risks. If it is not substantively appropriate, it will be sanctioned.

Technically, in accordance with the construction of the rules of the game, each International Sports Federation has provided arrangements regarding efforts to prevent acts of corruption in the code of ethics for the organization's internal

regulations. For example in football, it is regulated in the FIFA Statutes which has been adopted to the PSSI Statute. In the construction of sports law (sports law) criminal liability can be imposed on sports actors. For example, sport clubs (including both amateur and professional clubs), consider that FIFA as the parent of the highest football federation. Therefore, they are not unsusceptible from the criminal law. The interpretation of FIFA at the central level is binding and applies equally to all members under it, including members of the PSSI. Indonesia is referring to the FIFA disciplinary code (2017), section 9 which discusses the responsibilities of clubs and associations.



**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Law no. 11 of 2022 on Sports and related laws and regulations regulate and provide confirmation to sports organizations to comply with the provisions of laws and regulations, organizational codes of ethics, and regulations of respective international sports federations, which basically strictly prohibits any action that is qualified as an act of reducing and/or destroying the noble values of sport in the form of "sportsmanship" with manipulative practices and actions in sport administration.

Indonesia does not yet have a program to encourage compliance with sports organizations, but the existing anti-corruption laws can encourage sports organizations to adhere to the highest standards of integrity. Currently there are efforts in that direction where the MoYS involves KPK in meetings to discuss and supervise the budget for activities/programs or sport events.

## HOLISTIC QUESTION

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

Indonesia is highly committed and upholds the noble principles of sport in the form of "sportsmanship" in combating manipulative practices and actions in the implementation of sports, including to tackle corruption in the sports sector, inline with national laws and regulations.

We suggest that the G20 ACWG can hold more discussions and sharing forum, to enable peer learning from each other, especially on the topic of how the prevention and law enforcement efforts can be carried out effectively.

## Glossary

<b>AGO</b>	<b>ATTORNEY GENERAL'S OFFICE</b>
<b>APBN</b>	<i>Anggaran Pendapatan dan Belanja Negara</i> Indonesian State Budget
<b>APBD</b>	<i>Anggaran Pendapatan dan Belanja Negara</i> Indonesian Regional Budget
<b>APIP</b>	Government Internal Supervisory Apparatus
<b>BO</b>	Beneficial Ownership
<b>BARESKRIM</b>	<i>Badan Reserse dan Kriminal</i> Criminal Investigation Agency of Indonesian National Police (INP)
<b>BPK</b>	Indonesian Supreme Audit Institution
<b>BPKP</b>	Indonesian State Development Audit Agency
<b>DUMAS</b>	<i>Pengaduan Masyarakat</i> Internal whistle blowing system developed by Ministry of Youth and Sports
<b>FIFA</b>	An international governing body of association football
<b>INTERPOL</b>	The International Criminal Police Organization
<b>IPP</b>	<i>Indeks Pembangunan Pemuda</i> Youth Development Index Index developed by Ministry of Youth and Sports to measure youth development in education, health and welfare, employment and employment opportunities, participation and leadership, as well as gender and discrimination.
<b>IOC</b>	International Olympic Committee
<b>KKN</b>	<i>Korupsi, Kolusi, dan Nepotisme</i> Corruption, Collusion, and Nepotism

	Indonesian general term for this specific group of corruption
<b>KONI</b>	<i>Komite Olahraga Nasional Indonesia</i> National Sports Committee of Indonesia
<b>KPK</b>	<i>Komisi Pemberantasan Korupsi</i> Indonesian Corruption Eradication Commission
<b>LEA</b>	Law Enforcement Agency
<b>LKPP</b>	<i>Lembaga Kebijakan Pengadaan Barang dan Jasa Pemerintah</i> Indonesian National Public Procurement Agency
<b>LPDUK</b>	<i>Lembaga Pengelolaan Dana dan Usaha Keolahragaan</i> Indonesian Fund Management Agency for Sports Business
<b>MOF</b>	Ministry of Finance
<b>MOHA</b>	Ministry of Home Affairs
<b>MOYS</b>	Ministry of Youth and Sports
<b>NOC</b>	National Olympic Committee
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>PELATNAS</b>	National Training Center
<b>PEPARNAS</b>	Para Sports Week
<b>PMK</b>	Regulation of Minister of Finance
<b>POLRI</b>	Indonesian National Police (INP)
<b>PON</b>	National Sports Week
<b>PSSI</b>	Indonesian Football Association
<b>SPTBJ</b>	<i>Surat Pernyataan Tanggungjawaban</i> Statement of Accountability, a letter signed by person to fully commit on being accountable for specific assignment
<b>STJM</b>	<i>Surat Pernyataan Tanggungjawab Mutlak</i> Statement of Absolute Responsibility, a letter signed by person to fully commit on being responsible for specific assignment
<b>UNCAC</b>	United Nations Convention Against Corruption
<b>UNODC</b>	United Nations Office on Drugs and Crime
<b>WBS</b>	Whistle Blowing System

# ITALY

## A. COUNTERING CORRUPTION IN CUSTOMS

### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

As highlighted in the Three-year Plan for the Prevention of Corruption and Transparency of the Excise, Customs and Monopolies Agency, the main tool for promoting integrity and transparency in customs consists in the extensive use of digitalisation of processes and services. The digitalisation interventions carried out by the Agency over the years, in fact, in addition to facilitating transactions carried out by compliant operators, have also proved to be decisive factors in preventing and combating corruption. This is because digitalisation ensures greater uniformity of procedures, reduces excess discretionary powers on the part of officials and the possible risks related to direct contact between officials and economic operators; it also helps making all transactions transparent and traceable and, as a consequence, allows to identify any anomalies in the 'modus operandi' through the analysis of data and the activation of automatic controls and special alerts in the event of anomalies on the results of controls (compared to similar ones recorded in other offices) which may indicate dysfunctions or cases of corruption. Moreover, as noted by ANAC (National Anti-corruption Authority) in the in-depth study dedicated to Tax Agencies (see PNA – National Anti-corruption Plan - 2018 Update), the Agency's staff carry out activities requiring high-level specialisation, are constantly in contact with a very wide range of stakeholders (private individuals, professionals, businesses or other public bodies) and are therefore particularly subjected to pressures that may affect their activity and guide choices and decisions of the administration to pursue illegal interests, instead of the public interest. This requires particularly strict compliance with the principles of impartiality, integrity and loyalty to which all civil servants are bound and careful monitoring of all potential conflicts of interest. To this end, employees are required, when assigned to the office, to notify their manager of any situation of potential conflict with personal (financial or non-financial) interests of their spouse, cohabitants, relatives or second degree relatives, including those identified by Presidential Decree no. 18 of 16 January 2002, as well as all relations, somehow remunerated, over the last three years with private individuals, specifying whether, in person or through relatives or second degree relatives, the spouse or cohabiting partner still has financial relations with such private individuals and whether said persons have an interest in activities or decisions relating to the office. These declarations shall be renewed on an annual basis (or infra-annually if there are any changes to the declarations previously made), through a special IT application accessible from the Agency's intranet site. The managers in charge of the offices shall verify the correct compliance and shall take the appropriate measures to counteract any identified potential conflict situation.

**1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

In order to ensure an effective strategy for integrity and the fight against corruption, a special Transparency, Access and Anti-Corruption Office has been set up in the Excise, Customs and Monopolies Agency. The Office ensures all the necessary support to the Agency's Head of Corruption Prevention and Transparency, collaborating in the preparation of the Three-year Corruption Prevention Plan, the assessment of corruption risks and the design of related control measures.

The aforementioned Office also carries out monitoring activities on the correct fulfilment of obligations concerning the transparency of administrative action, as well as on the implementation of measures to control the corruption risk, also assessing their sustainability and effectiveness. Finally, it cooperates in updating the Code of Conduct for the Agency's staff and, as part of the Agency's training initiatives, annually promotes courses dedicated to raising staff awareness on ethics and legality, rules of conduct and corruption risks.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

Training activities at the National School of Administration are strongly committed to increasing ethical awareness among public officials. Lacking specific tailor-made training programs for customs administration, customs officials take part to SNA training programs on corruption prevention, both at a general level (addressed to the totality of civil servants, to promote and share values of ethics and integrity) and at a specialist level (courses addressed to officials working in risk areas and to anti-corruption managers). Moreover, the SNA training offer includes courses on transnational corruption, prevention of money-laundering and terrorism financing, prevention of criminal infiltration.

Links:

Prevention of Corruption in the Public Administration:

[https://paf.sna.gov.it/scheda\\_corso.html?cid=2584](https://paf.sna.gov.it/scheda_corso.html?cid=2584)

The Role of the Anti-corruption Officer – basic level:

[https://paf.sna.gov.it/scheda\\_corso.html?cid=2728](https://paf.sna.gov.it/scheda_corso.html?cid=2728)

The Role of the Anti-corruption Officer – advanced level:

[https://paf.sna.gov.it/scheda\\_corso.html?cid=2701](https://paf.sna.gov.it/scheda_corso.html?cid=2701)

Prevention of criminal infiltration and Recovery Plan:

[https://paf.sna.gov.it/scheda\\_corso.html?cid=2720](https://paf.sna.gov.it/scheda_corso.html?cid=2720)

Corruption Prevention in a transnational perspective:

[https://paf.sna.gov.it/scheda\\_corso.html?cid=2720](https://paf.sna.gov.it/scheda_corso.html?cid=2720)

Ethics, codes of conduct: [https://paf.sna.gov.it/scheda\\_corso.html?cid=2728](https://paf.sna.gov.it/scheda_corso.html?cid=2728)

Public Administration and the Prevention of Money Laundering and Terrorism

Financing: [https://paf.sna.gov.it/scheda\\_corso.html?cid=2737](https://paf.sna.gov.it/scheda_corso.html?cid=2737)

As to the measures taken to ensure that customs administrations build a culture of integrity through a transparent internal decision-making process, the Customs, Excise and Monopolies Agency, like all public administrations, draws up and annually updates its own Three-year Plan for the Prevention of Corruption and Transparency. This is a programming document used to assess the corruption risks related to the different activities and to identify measures, including organisational measures, aimed at preventing risk. The main objective of the Plan is to set up an organic system of actions and measures specifically designed to prevent corruption in its broadest sense and to protect the transparency and integrity of the Agency. The annual update of the Plan allows for a periodic review of the overall functionality of the corruption risk prevention and management "system", allowing to identify any weaknesses, due to emerging or insufficiently controlled risks, and to progressively improve and refine the prevention measures adopted, by promoting new ones if necessary.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In 2014, the Excise, Customs and Monopolies Agency, in order to ensure the principles of transparency, integrity and meritocracy in the management of its staff, adopted, pursuant to Presidential Decree 62/2013, its own Code of Conduct, after a participatory process where all stakeholders, both individually and in association, were involved. The provisions of the aforementioned Code, which also apply to all the Agency's collaborators and consultants, are being updated on the basis of the ANAC (National Anti-Corruption Authority) guidelines and the experience gained in recent years. If violations of the rules of conduct are ascertained, the sanctions provided for in the current disciplinary code and employment contract are applied.

Link to the documentation:

<https://www.adm.gov.it/portale/codice-comportamento-dipendenti-adm>

<https://www.adm.gov.it/portale/-/norme-disciplinari>

### Principle 3: Transparency

- 3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

With the entry into force of Legislative Decree No. 33 of 14 March 2013, the provisions concerning the obligations of publicity, transparency and dissemination of information by public administrations have been reorganised into a single body of legislation. Transparency, understood as the 'total accessibility' of information concerning the organisation and activity of public administrations, is aimed at promoting an extensive control on the performance of institutional functions and at contributing to the realisation of an open administration, at the service of citizens, ensuring the respect of constitutional principles of equality, impartiality, good performance, accountability, effectiveness and efficiency in the use of public resources.

In particular, the publication of data held by public administrations is intended to encourage citizen participation for the following purposes:

- to inform about the services performed, their amount and quality, and how they are provided
- to prevent corruption and promote integrity
- to control every stage of the performance management cycle in order to ensure its improvement.

The Agency complies with the publication obligations provided for by Legislative Decree no. 33 of 14 March 2013 by constantly updating, within its competence, the "Transparent Administration" section on its institutional website.

- 3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In addition to legal remedies, traders in the framework of the administrative process may participate in/request the review of customs decisions in two moments: before the adoption of the decision and after it.

Article 22 para. 6 of the Union Customs Code (Reg. EU 952/2013) provides for the so called Right to be heard according to which, except in exceptional cases expressly provided for, the Customs Administration is obliged to inform the operator in advance of the intention to adopt unfavourable decisions for the applicant, giving him the opportunity to express his point of view on the matter.

Also with reference to customs decisions - which must be reasoned and indicate the right to administrative and judicial appeal in the manner provided for by national systems but in compliance with the principles established in Article 44 UCC - after their adoption, the institution of Self-Protection, governed by national legislation (Articles 21 quater, 21 quinquies and 21 nonies of Law 241 of 1990) is applicable in many cases: it can be activated ex officio on the initiative of the relevant Administration or, if the conditions indicated by these provisions are met, the operator may request the Administration to review and amend or withdraw the decisions adopted.

A similar instrument of administrative review of the notices of assessment of the debt deriving from customs declarations is the tax assessment review referred to in Article 11 of Legislative Decree 374 of 1990, which can also be activated upon request of a party, within the limitation period of the customs debt.

#### Principle 4: Automation

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Italy as a member state of the European Union is working on the development of applications compliant with WCO standards.

Simplified and harmonized customs procedures are implemented through:

- digital transformation;
- implementation of the OMD (Customs Single Window) data model;
- implementation of the Authorized Economic Operator (AEO) system and mutual recognition of these systems;
- Harmonized risk management and assessment programs, (preloaded risk analysis and full risk analysis), we have implemented Release 1 of ICS2 (Import Control System) and the Agency is working on Release 2 and 3;
- we are working as required by the WCO standards on the implementation of the eATA project, we are the pilot country for operational tests;
- We are working within the port system on various projects to ensure the traceability of goods, coordination of controls and interoperability with other administrations involved in the customs clearance process.

**4.2** Has the implementation of the framework referred to in 4.1 experienced challenges during the COVID-19 pandemic?

Yes  No

If yes, what measures have been taken by your country to address such challenges?

During the pandemic phase, procedures were put in place to speed up the customs clearance of medical devices and all goods destined for healthcare workers.

-Instructions for the rapid release of goods, and manuals for customs clearance of masks have been issued to the territorial offices of the Agency;

- Protocols of understanding were signed at the territorial license to speed up the traffic of medical equipment;

- White lists of health materials have been created on which the VAT exemption has been introduced;

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Italian SW (Single Window) legal framework foresees that the Customs Authority has the leading role to coordinate all the controls related to the cross-border movement of goods, even not closely related to the presentation of the customs declaration, in order to guarantee that they must be performed simultaneously and in the same place the regulatory process of the "Customs and Controls Single Window" recently concluded with the approval of the law.

The Decree of the President of the Republic provides, in paragraph 2 of article 14, that with provisions of the Director of the Customs and Monopolies Agency the technical procedures for the implementation of the Customs and Control SW are defined, also taking into account the specifications and timing of the European maritime single interface («EMSW»), Regulation (EU) no. 2021/1239

The Customs and controls Portal through the «single interface component for economic operators» offers a unified access mechanism (Single Entry Point) for the Administrations involved.

Single interface component for EO ( Economic Operators):

- Unified portal for access to services with identification, authorization and information functions for economic operators.

- Real-time monitoring system of the life cycle of the customs declaration and supporting documents. The economic operator has timely information on the status of the operation

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

An automated risk circuit has been implemented and risk analysis is centrally managed. The definition of risk profiles is monitored, redetermined and implemented on the basis of a constant intelligence activity that examines and evaluates the information obtained from the verification of flows and from the consultation and cross-referencing of data from national and Union databases. This determines a virtuous circuit that allows the entire system to adapt the risk profiles in relation to the results of the checks carried out which are recorded in the information platform. This allows increasing the effectiveness and selectivity of the controls, progressively reducing the amount based on the experience gained crystallized in the results of the checks carried out.

The channels are:

**red channel** - documentary and physical control of goods (VM);

**orange channel** - documentary control and "scanner" verification (x-rays) of means of transport and containers (CS);

**yellow channel** - documentary check of the declaration and attached documentation (CD);

**green channel** - automated control (CA);

**blue channel** - post control with review of the operation carried out.

**Principle 5: Reform and modernization**

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In accordance with the National Recovery and Resilience Plan – NRRP, the effort made by the Agency consists in planning actions aimed at achieving the objectives set out and re-engineering and digitalizing processes, in a "custom-oriented" perspective of simplification and rationalization, through the adoption IT and organizational solutions functional to improving the quality and transparency of services provided to citizens and businesses and, at the same time, of measures aimed at containing corruption risk.

As for the customs area, a project worthy of particular mention is OTELLO, an information system provided by the Agency enabling the digitalization of the procedure to obtain the customs stamp on tax free invoices in order to be entitled to the direct relief or the subsequent refund of the VAT due on the goods purchased on the Italian national territory by individuals residing or having their domicile outside the EU. The procedure automates the process by eliminating any interference from the Agency's staff. Indeed, once the tax free invoice has been issued electronically, OTELLO generates a request code that has to be displayed on the tax-free invoice copy given to the traveler proving that the invoice was also sent to OTELLO and that all the information displayed in the invoice is correct, especially the passport number or any other equivalent document.

Links to documentation:

<https://www.adm.gov.it/portale/progetti-aida-otello>

[https://www.adm.gov.it/portale/documents/20182/544519/Brochure\\_ENG.pdf/af542f9e-ec6f-4bdb-83ca-27bc7a2ba038?t=1612181852547](https://www.adm.gov.it/portale/documents/20182/544519/Brochure_ENG.pdf/af542f9e-ec6f-4bdb-83ca-27bc7a2ba038?t=1612181852547)

SUDOCO (Sportello Unico Doganale e dei Controlli) is an interesting project as well. It will allow, through a dedicated portal, all stakeholders to verify the request for certificates to be attached to the declaration, the status of customs declarations and that relating to goods checks.

Link to documentation:

<https://www.adm.gov.it/portale/i-progetti-di-aida>

The Agency has long been committed to implementing- together with other institutional entities – the digitization of customs procedures in Italian ports. The goal is to automate all entry and exit operations as well as embarkation and disembarkation related to the import and export of goods having customs relevance, as well as the payment of port taxes and tracking of the customs status of the goods through the rationalization and interoperability between information systems.

Link to documentation:

<https://www.adm.gov.it/portale/procedure-doganali-nei-porti>

## **Principle 6: Human resources management**

- 6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with the United Nations Convention against Corruption (UNCAC) article 7, which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

Customs staff is recruited through public exams. Public exam procedures are subject to the criteria of impartiality and transparency guaranteed by the current provisions of the law.

The Agency has introduced the organizational measure of staff rotation in order to ensure that the human resources policies of the customs administration are based on fair and transparent principles and prevent corruption. Indeed, staff rotation allows avoiding the consolidation of too close and long-lasting relationships with users who, due to their activity, have continuous contacts with customs personnel operating in certain sectors. The rotation involves both executives (for which maximum periods of stay in the same structure are contractually envisaged) and non-executive staff. Due to the distinctive feature of the customs activity and in order to be able to implement the rotation measurement in the sectors with the highest corruption risks, this measure has to be combined with adequate training programs. To this end, as part of the Agency's annual training plan (in addition to training initiatives on ethics and corruption prevention), basic or specialized training interventions are envisaged, in order to facilitate the turnover of officials. For officials assigned to high risk activities, adequate training courses are mandatory.

- 6.2 Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The career development selection paths are based on criteria for measuring and evaluating the professionalism developed. In order to avoid illegal behavior or abuses aimed at favoring some subjects over others, the Agency defines the participation requirements, educational qualifications and length of service required; appoints an examining commission to verify the existence or not of potential conflicts of interest or incompatibility among its members and establishes working groups to support the commissions, in order to verify the qualifications and requirements.

### Principle 7: Relationship with the private sector

- 7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

The Excise, Customs and Monopoly Agency confers great importance to relationships with the private sector and, in the perspective of a "custom-oriented" administration, promotes open, transparent and fruitful cooperations with operators in the sector. The "open hearings", which are virtual meetings attended by the Director General along with the top management of the Agency or anyone interested in them, are emblematic in this sense. During each meeting, the Agency illustrates ongoing activities or innovations, answers questions and collects comments and proposals for improvement purposes. The Plan for Transparency and Prevention of Corruption of the Agency was also presented, prior to its adoption, on the occasion of an "open hearing" open to all trade associations, operators in the sectors of interest of the Agency, dealers and trade union representatives, allowing stakeholders to submit any comment on the draft made available for consultation.

## Principle 8: Audit and reporting

- 8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

The Agency exercises control over the suitability and adherence of processes and organization to internal standards and directives, through internal audit activities aimed at identifying potential critical issues in the control system and assessing the risks.

Moreover, it promotes audit activities on processes and tools as regard the Agency's operations, highlighting any critical issues and ensuring the related corrective actions. Once a year, it creates the plan of audit activities to be carried out on the structures of the Agency in order to highlight irregularities, report the risks of malfunctions and indicate the related corrective activities. Furthermore, it implements training initiatives on anti-corruption and transparency.

In addition, to guarantee the adequacy and compliance of the Agency's processes with internal regulations and directives, the Ministry of Economy and Finance (Department of Finance), which is entrusted with the supervisory function of the Agency, annually analyzes a process among those carried out by the offices, in order to evaluate the overall methods of exercising the tax functions in terms of transparency, impartiality and fairness in the application of the rules, with particular regard to relations with taxpayers, and identify any corrective or improving actions. These activities are carried out in collaboration with the Internal Audit Department of the Agency.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

With the aim of bringing to light corruption, the Agency has defined the ways in which employees (whistleblowers) can confidentially report to the Head of Corruption Prevention and Transparency any offenses they become aware of during service. Reports are currently received through a dedicated e-mail box, guaranteeing, in any case, the privacy and protection of the whistleblower. An IT application is being developed for receiving and managing reports, in accordance with the Guidelines of the National Anti-Corruption Authority.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

The measures adopted by the Agency, which have been mentioned in previous answers, are part of an overall strategy, fully illustrated in the Three-year corruption prevention plan of the Agency (published in the "Transparent Administration" section of the institutional website), aimed at ensuring that customs procedures are as automated, efficient and transparent as possible and, at the same time, at minimizing the risk of fraud and corruption. All measures adopted are based on and compliant with the 2017 G20 High Level Principles on Countering Corruption in Customs.

### **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As part of its activities, the Agency has supported and participated in initiatives to fight corruption in customs, promote and strengthen cooperation and the exchange of information and good practices with other customs administrations. With regard to activities related to the prevention of corruption and the study of effective methodologies, the Agency, for some years, has been participating with its representatives in the work of the sessions of the Subcommittee on customs ethics and anti-corruption policies (Integrity Sub-Committee) within the "Capacity Building" Committee at the World Customs Organization (WCO). The main topics addressed during the meetings include: the role of training for customs officials, strengthening integrity in customs administrations and managing conflicts of interest in the prevention of corruption. Regarding the "Building trust in the digital era", topics to be discussed included: transparency in the era of new technologies, strengthening trust with the private sector, data analysis to support the fight against corruption and use of new technologies to promote integrity in customs. Further important contributions were provided to the WCO for the revision and updating of the new "Integrity Development Guide", taking part in the activities of the virtual working group between the participating Customs Administrations.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boost international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Over the last year, a further session of the Integrity Sub-Committee was held in hybrid mode, focusing on the theme of "Maintaining commitments in favor of customs integrity in the logistics chain during the Covid-19 pandemic". The topics under discussion were the methodological approach to preventive supervision aimed at combating corruption, as well as the performance measurement mechanisms applied to integrity. In addition, during the session, a proposal for improvement of the " Guide to Corruption Risk Mapping " drawn up by the WCO was made.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Excise, Customs and Monopoly Agency is committed through an interinstitutional model and collaboration between the police and the judiciary in an action plan to combat potential risks of customs corruption related to organized crime. The system to combat the mafia and corruption has been strengthened in recent years with the stipulation of operational protocols between the Financial Intelligence Unit, the Financial Guard, the Antimafia Investigation Department and the Excise Agency, Customs and Monopolies.

The Agency, by virtue of the signed protocols, plays a fundamental and significant operational role by providing the Procura Nazionale Antimafia with data and information necessary for identifying possible correlations between risky commodity flows and suspicious financial flows.

## **B. TACKLING CORRUPTION IN SPORT**

### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In 2017 a specific Parliamentary Commission edited a document containing an in-depth analysis on that phenomenon (available here: <https://www.camera.it/leg17/491?idLegislatura=17&categoria=023&tipologiaDoc=documento&numero=031&doc=intero>). In this regard, in 2019 a specific “Mafia&Sport Committee” has been established inside the permanent Parliamentary Antimafia Commission.

2014: Co-supported by Italian Department for Sport, **Research on Match-Fixing:** [http://stop-match-fixing-italia.org/1/upload/indaginematchfixing\\_italia.pdf](http://stop-match-fixing-italia.org/1/upload/indaginematchfixing_italia.pdf) within the European project Stop Match-Fixing Italia: <http://stop-match-fixing-italia.org> . This research has been crucial to pave the ground for the follow-up initiatives.

2016: Developed by ASAG Catholic University/IISSSS Institute, **Qualitative Analysis on Match-Fixing:** [http://www.anti-match-fixing-formula.eu/WORK/FILES/QUALITATIVE\\_ANALYSIS.pdf](http://www.anti-match-fixing-formula.eu/WORK/FILES/QUALITATIVE_ANALYSIS.pdf) within the pilot project AMFF coordinated by Italian Department for sport <https://www.sport.governo.it/it/attivita-internazionale/contrasto-alla-manipolazione-dei-risultati-sportivi/presentazione/> co-funded by EC DG Home: <http://www.anti-match-fixing-formula.eu/index.php/eng/>

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

(see answer 1.1)

<https://www.camera.it/leg17/491?idLegislatura=17&categoria=023&tipologiaDoc=documento&numero=031&doc=intero>

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Ministries of Justice, Sports and Interior organize periodically webinars, seminars, round table, events at central and local level to rise awareness on the specific topic, including representatives of the private sector, academia, civil society, youth and the media; those events include of course the national olympic committee (CONI) and all the sports federations.

Examples:

[https://www.giustizia.it/cmsresources/cms/documents/Tavolo\\_8\\_Sport\\_e\\_Mafie.pdf](https://www.giustizia.it/cmsresources/cms/documents/Tavolo_8_Sport_e_Mafie.pdf)

An outstanding series of international conferences also addressed to the Italian actors has taken place, co-promoted by Italian Department of Sports, Ministry of Foreign Affairs, NOC, in synergy with Universities and other actors, and in forms of coordination with the European Union, Council of Europe, UNODC, UNESCO.

(2014): **MATCH FIXING: a key issue for sports integrity" Milan:** <http://www.anti-match-fixing-formula.eu/images/Documenti/Match%20Fixing%20-%20Workshop%20-%20A4%20-%20ENG%2002.pdf>

(2017) PROTECTED REPORTING SYSTEMS: a key-leverage to contrast match-fixing and organized crime infiltration into the sport market", Rome: <http://www.anti-match-fixing-formula.eu/images/Documenti/Agenda-MatchFixing-set2017-A4web-02ENG.pdf>

(2018) First Sport4Impact International Conference, Milan: <http://conference2018.sport4impact.net>

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

2.1 Does your country criminalize bribery and other forms of corruption involved in sports in the public and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

1. Italian updated situation:  
<https://www.cliffordchance.com/content/dam/cliffordchance/briefings/2019/06/fraud-in-competitive-sport-and-systems-and-controls-under-law-2312001-whats-new.pdf>
2. A comparative study at EU Level  
[https://ec.europa.eu/assets/eac/sport/library/studies/study-sports-fraud-final-version\\_en.pdf](https://ec.europa.eu/assets/eac/sport/library/studies/study-sports-fraud-final-version_en.pdf)

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

Italy was the first Country to enter into force a law criminalizing sport fraud, after a period of heavy scandals that affected the Italian main sport (Football): The law was issued on November 13, 1989 (Law 401/1989).

**Article 1 of Law 401 of 13 December 1989** provides for the offence of “**fraud in sporting competitions**”: 1. Whoever offers or promises money or other benefits or advantages to anyone taking part in a sports competition organised by the sports federations recognised by the Italian National Olympic Committee (CONI), by the Italian National Horse Breeding Union (UNIRE) or by other sports bodies recognised by the State and their member associations, with a view to obtaining an outcome other than the one resulting from a correct and fair competition, or performs other fraudulent acts for the same purpose, shall be punished by **imprisonment for from two to six years and by a fine of from EUR 1,000 to EUR 4,000**. 2. The same punishment shall be imposed to anyone taking part in a competition who accepts the money or other benefits or advantages, or receives the promise thereof. 3. If the outcome of the competition is relevant for the purpose of **legal gambling and betting operations**, for the acts referred to in paragraphs 1 and 2 above, **the punishment of imprisonment shall be increased by up to one half and a fine shall be imposed of from EUR 10,000 to EUR 100,000**».

At the international level, the only relevant treaty is the Council of Europe’s Convention against the Manipulation of Sports Competitions - CETS n. 215 (also known as the Macolin Convention, after the Swiss town – Magglingen in German – that hosted the proposing delegations for the opening for signature on 18/09/2014).

This Convention aims at fighting international organised crime involved in the fixing of sports competitions and will enter into force after ratification by at least 5 countries, including 3 Council of Europe States. It has currently been signed by 28 countries, including Italy which signed it on 7 April 2016, but it has been ratified by 7 countries only, (Italy, Greece, Moldova, Norway, Portugal, Switzerland and Ukraine).

The Italian Government ratified the Convention on September 1<sup>st</sup>, 2019 and the law identifies the Customs and Monopolies Agency (ADM) as the National Authority responsible for regulating and monitoring sports betting and introduces the measures of seizure and confiscation also for sports fraud.

A strategic committee has been set up (CO.PRE.GI.) and two special joint-forces Intelligence (U.I.S.S.) and Investigative Groups have been established, for providing information to the police forces conducting investigations on match-fixing issues or sports corruption or sports fraud.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Public Bodies are required to submit a Plan for the prevention of corruption and transparency every three years. It is a document through which each administration identifies its degree of exposure to the risk of corruption and indicates the organizational interventions (ie the measures) aimed at preventing the risk. This supervision is also required of bodies linked to the sports world such as CONI.

Crucial and essential complement of the legal framework in place it is the design and establishment of a policy and related vehicles. To this regard, two components are relevant in the Italian approach and system:

- i. In 2011 the UISS Unit (Informative Unit Sports Betting) and GISS Unit (Investigative Group Sports Betting) have been established at Ministry of Interiors with the assigned task of:
  - a. (UISS) collecting relevant data and information on suspicious betting, behaviours or situations both from the monitoring activities of a betting regulator or directly from the sports federations;
  - b. (GISS) analysing and sharing all data delivered by UISS in order to trigger and conduct investigations along appropriate coordination between all LEAs (in Italy three: State Police, Finance Police, Carabinieri).

Reference:

[https://www1.interno.gov.it/mininterno/export/sites/default/it/sezioni/sala\\_stampa/notizie/\\_sottosegretario\\_xprecedenti/2100\\_500\\_ministro/0000107\\_2011\\_06\\_16\\_Uiss.html\\_1361141840.html](https://www1.interno.gov.it/mininterno/export/sites/default/it/sezioni/sala_stampa/notizie/_sottosegretario_xprecedenti/2100_500_ministro/0000107_2011_06_16_Uiss.html_1361141840.html) (See also Attachment).

These units as a matter of fact constitute the so-called National Platform which accomplishes the provisions of the CoE Magglingen Convention.

- ii. The existence of a very structured legal and institutional system to fight mafia-type organized crime, including DIA at Ministry of Interiors (Antimafia Investigative Directorate <https://direzioneeinvestigativaantimafia.interno.gov.it/?lang=en>), DNA at Ministry of Justice (AntiMafia National Directorate: [https://www.giustizia.it/giustizia/it/mg\\_2\\_10\\_1.page#](https://www.giustizia.it/giustizia/it/mg_2_10_1.page#)) and AntiMafia Parliament Commission [https://en.wikipedia.org/wiki/Antimafia\\_Commission](https://en.wikipedia.org/wiki/Antimafia_Commission) .

AMFF Project (2016-2017):

<http://www.anti-match-fixing-formula.eu/index.php/eng/>

### Principle 3: Ensure effective law enforcement against corruption in sport

3.1 Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Not yet in a systemic modality, but there are standard courses, also in coordination with Interpol and Europol.  
Pilot programs:  
AMATT: <https://www.amatt.eu> + <http://amatt-digitalclassroom.eu>  
T-PREG: <http://www.tpreg-training.eu> + <http://www.tpreg-digitalclassroom.eu>  
Since 2015, specialization training courses have been held "Inspector Investigative antidoping (National Anti-Doping Organization)", with the collaboration of the Italian Federation of Sports Physicians, the Doping Supervision Section (SRL) of the Ministry of Health and with the Istituto Superiore di Sanità, which made it possible to acquire and extend to specialized police officers the possibility of attending anti-doping tests of athletes in professional, national and international sporting events. Currently there is specialized personnel trained, qualified and employed in the anti-doping control activities arranged by NADO-Italia and the S.V.D., with support for the activities carried out by the DCO of the F.M.S.I. in charge of biological sampling. The technical contents of the courses represent an indispensable platform to support the medical pick-up of the Doctors Federation during anti-doping controls in competition and out of competition as well as to develop info-operational activities in the context of both amateur and amateur and professional sporting events, in order to direct and coordinate the investigations to be submitted to the judicial authorities.

3.2 Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

A specific law to protect whistle-blowers at large has been approved in Italy in 2017:  
<https://www.dataguidance.com/opinion/italy-eu-whistleblowing-directive-v-italian-whistleblowing-law>  
A Pilot Protected Reporting System has been established within AMFF Project in 2017:  
<http://rischioreatosport.it>  
<http://sportpulitoitalia.it/index.php/eng/>

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or existing other initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See above reponses, in particular 1.3

Italy is active in the Copenhagen Group (Council of Europe) on match-fixing.

Italy is active on IPACS [www.ipacs.sport](http://www.ipacs.sport)

See below 7.1

In 2015, a Framework Agreement for technical-operational collaboration was signed between NADO-Italy and the Italian police to establish forms of operational collaboration between the two institutions. This agreement allowed CCTS police officers specialists already in possession of the qualification of "Antidoping Investigative Inspector" acquired as SRL, accrediting them to the NADO tasks established by art. 23 - Title V (Investigations and Investigations) of the Anti-Doping Sport Regulations, which provide that the I.I.A .:

- participate in "in and out of competition" checks also in elite sports together with the FMSI Medical Inspectors DCO / BCO;

- attends to the execution in compliance with the Anti-Doping Sporting Regulations of all the phases of the anti-doping control, ie the notification phase, the session for the collection of the sample, the recording of the control operations.

The agreement was renewed, in compliance with the procedural and regulatory changes, last 2021.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchanged information in relation to cases and participated in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UISS Unit for Match-Fixing.

It is currently under assessment a possible upgraded coordination among different State Authorities.

The Department for Sport, inserted in the Presidency of the Council of Ministers, coordinated the EU project "Anti match fixing-formula", co-financed by the European Commission, which was launched in January 2016 and took place with the scientific support of the "Agostino Gemelli" School of Psychology at the Catholic University of Milan in collaboration with Interpol, the Customs and Monopolies Agency, Transparency International Italy, Unioncamere Europe and Unioncamere Italy, Palermo Chamber of Commerce and "Sistema Gioco Italia".

The general objective of the project was to develop an integrated public-private model at European level for the prevention of the Match-fixing phenomenon, essentially carried out through four fundamental steps:

- the creation of structured interviews and focus groups with all the major European players involved in sports betting to provide a qualitative analysis that could constitute the start for the development of an "integrated synoptic framework", as a reference tool to develop a solid shared basic interpretation, necessary for the development of coordinated policies;
- the creation of a European "coordination room", equipped with a Data Repository, in order to select European practices functional to the model and prepare the ground for its further dissemination;
- the establishment of an integrated public-private cooperation procedure aimed at preventing the Match-fixing phenomenon, to extend the capacity of preliminary identification of risk situations, making use of the existing cooperation between the police forces in Italy and the betting operators;
- the activation of an innovative protected reporting system, based on the structural involvement of the Chamber of Commerce network.

<http://www.anti-match-fixing-formula.eu/index.php/ita/events>

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please see answers B. 1.1 and 1.2

Please refer also to pag.26 below for all investigated cases of match-fixing in Italy with condemnations and court decisions:

[https://www.unodc.org/res/safeguardingsport/grcs/section-6\\_html/SPORTS\\_CORRUPTION\\_2021\\_S6.pdf](https://www.unodc.org/res/safeguardingsport/grcs/section-6_html/SPORTS_CORRUPTION_2021_S6.pdf)

In all the above cases investigations have been triggered by already ongoing antimafia investigations.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Not in a systemic way yet.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See above 1.3.

Italy has:

- Tabled UNCAC Resolution 7/8, 2017, Vienna
- Co-tabled UNCAC Resolution 8/4, 2019, Abu Dhabi
- Ratified CoE Magglingen Convention
- Co-promoted UNODC Conferences "Safeguarding Sport from Corruption", Vienna 2018 and 2019

The Italian police agencies are fully integrated in international contexts, for some of them also in relation to the particular main function of specialized police with competences in the protection of health and food safety, structurally operating in alert systems, in fora, European projects and international initiatives both as a police force and as an administrative control body.

Among the activities we can mention the international police cooperation with Europol and Interpol, with the execution of initiatives to combat counterfeiting phenomena in the field of food (Operation OPION), drugs and doping substances (Operations PANGEA and SHIELD), phytosanitary (Operation SILVER) and toys (Operation LUDUS).

In particular in the "Operation SHIELD", acronym for Safe Health Implementation, Enforcement and Legal Development, a vast international operation aimed at protecting health and fighting pharmaceutical crime, developed under the direction of EUROPOL, with the support of the Office of the The European Union for Intellectual Property (ELIPO), and saw the participation of 26 between EU and non-EU member countries, as well as international organizations such as WADA and the contribution of national customs coordinated by the European Anti-Fraud Office (OLAF), proposing the organizational scheme of coordination, cooperation and information exchange between the member states. Promoted G20 HLPs on Tackling Corruption in Sports

## **Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Not in a systemic way yet. It is not a precondition for public funding yet.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in

preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Not in a systemic way yet. It is not a precondition for public funding yet.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UISS Unit for match-fixing.

Not in a systemic way yet.

The collaboration between the Police Forces and the Authorities responsible for supervising the doping phenomenon is also pursued through:

- acquisition by law of institutional competence in the fight against doping in Italy (Article 4, paragraph 2, letter f), of the Ministerial Decree 02.26.2008;
- insertion of an Officer / Manager in the technical health committee of the S.V.D. (Doping Supervision Section) of the Ministry of Health and in the Anti-Doping Control Committee of NADO - Italy, with roles of info-operational sharing and coordination of the strategic procedures for defining controls in the context of amateur and professional competitive events in all sports disciplines;
- cooperation with the doctors of the F.M.S.I. (federation of Italian sports doctors, authorized to take biological matrices) in anti-doping controls in competition and out of competition as in possession of the qualification of "Antidoping Investigative Inspector" (Ministry of Health Decree 14.02.2012).

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Not in a systemic way yet.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Not in a systemic way yet.

### HOLISTIC QUESTION

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

1. Italy has co-chaired (together with Senegal and Japan) the ACTION LINE III of UNESCO KAZAN ACTION PLAN: <https://edoc.coe.int/en/doping/8480-guidelines-on-sport-integrity-action-3-of-the-kazan-action-plan.html> which promotes an holistic approach and a specific role for Ministries for Sports
2. In view of a growing substantive approach to address the issue, a Conference in Rome is being organized next December.

# JAPAN

## A. COUNTERING CORRUPTION IN CUSTOMS

### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

In Japan Customs, combatting corruption is conducted based on National Public Service Act, National Public Service Ethics Act and National Public Service Ethics Code which shall be applicable to all national public servants including custom officers.

Links of each Act and Code for more details:

[National Public Service Act \(Japanese Law Translation\)](#)

[National Public Service Ethics Act \(Japanese Law Translation\)](#)

[National Public Service Ethics Code \(Japanese Law Translation\)](#)

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Positions for Customs Personnel Inspectors have been created. They evaluate discipline and attitude of service of officers. They also examine whether internal supervisory system and check effects have been working efficiently in accordance with acts, official directives, and notifications to prevent the misconducts of officers.

- 1.3 What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

In respect of internal decision making, central organizations and regional Customs authorities have held meetings regularly to exchange opinions, and a variety of information sessions have been regularly carried out for officers.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

When an official violates National Public Service Act or National Public Service Ethics Act, etc., the official may, as disciplinary action, be dismissed, suspended from duty, suffer a reduction in pay or be reprimanded based on the paragraph (1) of Article 82, of the National Public Service Act. Even if the case is not so serious enough to impose disciplinary action, official directives, strict precaution and precautions at work are to be given, when deemed necessary to make an officer aware of their responsibilities to improve their performance of duty, based on the Code regarding the official directive for the officer of Ministry of Finance. (Ref: Paragraph (1) of Article 82 of the National Public Service Act; Paragraphs (3) and (4) of Article 5 of the National Public Service Ethics Act; and Articles 2 and 3 of the Code regarding the official directive for the officer of Ministry of Finance.)

## Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Customs procedures are stipulated in Customs Act, Order for Enforcement of the Customs Act, and Ordinance for Enforcement of the Customs Act. These Acts are available to the public online.

Links of each Act and Code for more details:

[Customs Act \(Japanese Law Translation\)](#)

[Order for Enforcement of the Customs Act](#)

[Ordinance for Enforcement of the Customs Act \(in Japanese\)](#)

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Appeals and administrative reviews have been established in the following laws.

Customs Act: Articles from 89 to 93

Administrative Complaint Review Act

Administrative Case Litigation Act

#### **Principle 4: Automation**

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As a result of considerations, as of 2018, Customs clearance procedures took 2.1 hours (126 mins) for maritime cargo while it took 0.3 hours (18 mins) for sea cargo on average.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

Under the COVID-19 pandemic, Japan Customs has clarified the classification of medical goods and made a lot of efforts to prompt Customs clearance procedures.

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Electronic Customs Declaration Gates (e-Gates) have been introduced at 7 International Airports.  
<https://www.customs.go.jp/english/passenger/egate.html>

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

Japan Customs has set up central organizations which are specialized in information analysis.

### Principle 5: Reform and modernization

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Promoting ICT initiatives.

## Principle 6: Human resources management

- 6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

For all national public employees in regular service including customs administration employees, under the principle of equal treatment, they are accorded equal treatment and must not be discriminated against due to race, creed, sex, social status, etc. In addition, under the principle of the merit system, their appointment is carried out based on the results of recruitment examinations, personnel evaluation and/or other demonstrated abilities. The initial appointment of employees is made through an open, fair and competitive examination or a fair selection process based on demonstrated abilities and appointment procedures. Furthermore, appointments including promotion and transfer after initial appointment are to be fairly implemented based on the principle of the merit system.

- 6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The personnel evaluation system has been in place for national public employees in regular service including customs administration employees, and the results of personnel evaluation are utilized in the decision of promotion and remuneration (grade increase, pay step increase, the rate of diligence allowance (bonus)) in order to ensure personnel management based on ability and performance.

(See the link below:

[https://www.jinji.go.jp/en/infonpa/8\\_Personnel\\_Management\\_based\\_on\\_Ability\\_and\\_Performance.pdf](https://www.jinji.go.jp/en/infonpa/8_Personnel_Management_based_on_Ability_and_Performance.pdf) )

## Principle 7: Relationship with the private sector

- 7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

Having meetings regularly.

## Principle 8: Audit and reporting

- 8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

Positions for Customs Personnel Inspectors have been created. They evaluate discipline and attitude of service of officers. They also examine whether internal supervisory system and check effects have been working efficiently in accordance with acts, official directives, and notifications to prevent the misconducts of officers.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

Based on Whistleblower Protection Act, the consultation and reporting system that can be used to notify the violation of laws by Customs officers and contracted workers has been established.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

## Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The United Nations Asia and Far East Institute for the Prevention of Crime and the Treatment of Offenders (UNAFEI) established by the United Nations and Japan, as an international training and research institute, has annually held “The International Training Course on the Criminal Justice Response to Corruption”. This training course has been held continuously since 1998, and focuses on the current situation of corruption and countermeasures to the causes of corruption. In 2021, 27 participants from 19 countries joined this course.

In addition, UNAFEI has also annually held “the Regional Seminar on Good Governance for Southeast Asian Countries” (GG Seminar) to share current challenges and best practices regarding corruption cases as well as to promote international cooperation since 2007. In 2021, 18 participants from 10 countries joined this seminar.

Projects of UNAFEI are fully funded by the Government of Japan in terms of both cost and personnel.

UNAFEI website links :International Training Course on the Criminal Justice Response to Corruption (UNCAC Training Programme) :

[https://www.unafei.or.jp/english/activities/Corruptioncontrol\\_cj.html](https://www.unafei.or.jp/english/activities/Corruptioncontrol_cj.html)

GG Seminar : <https://www.unafei.or.jp/english/activities/GGSeminar.html>

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNAFEI, as a member of the United Nations Crime Prevention and Criminal Justice Programme Network (PNI), actively exchanges related information with other PNI institutes and relevant authorities as well as participates in related international meetings, conferences, and seminars, including UN conferences in order to boost international cooperation.

UNAFEI website: <https://www.unafei.or.jp/english/index.html>

Furthermore, while not specified to corruption in customs, the Criminal Affairs Bureau of the Ministry of Justice can answer requests for providing assistance or information within the framework of Mutual Legal Assistance for cases regarding corruption in customs as well.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assessment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## **B. TACKLING CORRUPTION IN SPORT**

### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Japan Sports Agency (JSA), based on the Governance Code for general sport organizations, grasps the actual situation of sport associations including that of corruption, by having each organization make an annual report and announcement of their current situation.

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There is no relevant analysis or research.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The JSA Commissioner has delivered messages to sport associations to disseminate and raise awareness on the Governance Code for general sport organizations.

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

2.1 Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Bribery of national public officials stipulated in UNCAC Article 15 is punishable by Penal Code Articles 197(1) and 198, bribery of foreign public officials and officials of public international organizations stipulated in UNCAC Article 16 is punishable by Article 18 of Unfair Competition Prevention Act, and embezzlement, misappropriation or other diversion of property by a public official stipulated in UNCAC Article 17 is punishable by Penal Code Articles 247 and 253, all of which could be applicable to corruption involved in sports.

Penal Code <https://www.japaneselawtranslation.go.jp/en/laws/view/3581>

[Unfair Competition Prevention Act](#)

<https://www.japaneselawtranslation.go.jp/ja/laws/view/3629>

2.2 Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

Penal Code Article 197(1) (Acceptance of Bribes; Acceptance upon Request; Acceptance in Advance of Assumption of Office) and Article 198 (Active Bribery), and Article 18 (Prohibition against the Provision of Wrongful Gains to Foreign Public Officials) of Unfair Competition Prevention Act could be a legal framework to prosecute corruption in sport in the public sector.

Penal Code <https://www.japaneselawtranslation.go.jp/en/laws/view/3581>

[Unfair Competition Prevention Act](#)

<https://www.japaneselawtranslation.go.jp/ja/laws/view/3629>

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The United Nations Asia and Far East Institute for the Prevention of Crime and the Treatment of Offenders (UNAFEI) established by the United Nations and Japan, as an international training and research institute, has annually held “The International Training Course on the Criminal Justice Response to Corruption”. This training course has been held continuously since 1998, and focuses on the current situation of corruption and countermeasures to the causes of corruption. In 2021, 27 participants from 19 countries joined this course.

In addition, UNAFEI has also annually held “the Regional Seminar on Good Governance for Southeast Asian Countries” (GG Seminar) to share current challenges and best practices regarding corruption cases as well as to promote international cooperation since 2007. In 2021, 18 participants from 10 countries joined this seminar.

Projects of UNAFEI are fully funded by the Government of Japan in terms of both cost and personnel.

UNAFEI website links :International Training Course on the Criminal Justice Response to Corruption (UNCAC Training Programme) :  
[https://www.unafei.or.jp/english/activities/Corruptioncontrol\\_cj.html](https://www.unafei.or.jp/english/activities/Corruptioncontrol_cj.html)

GG Seminar : <https://www.unafei.or.jp/english/activities/GGSeminar.html>

Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNAFEI, as a member of the United Nations Crime Prevention and Criminal Justice Programme Network (PNI), actively exchanges related information with other PNI institutes and relevant authorities as well as participates in related international meetings, conferences, and seminars, including UN conferences in order to boost international cooperation.

UNAFEI website: <https://www.unafei.or.jp/english/index.html>

Furthermore, while not specified to corruption in customs, the Criminal Affairs Bureau of the Ministry of Justice can answer requests for providing assistance or information within the framework of Mutual Legal Assistance for cases regarding corruption in sport as well.

### Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

National Police Agency (NPA) supports INTERPOL's activities. For example, in May 2021 when INTERPOL conducted a survey on threats of crime, NPA shared information including the present state of corruption in sport in Japan.

UNAFEI, as a member of the United Nations Crime Prevention and Criminal Justice Programme Network (PNI), actively exchanges related information with other PNI institutes and relevant authorities as well as participates in related international meetings, conferences, and seminars, including UN conferences in order to boost international cooperation.

UNAFEI website: <https://www.unafei.or.jp/english/index.html>

Furthermore, while not specified to corruption in customs, the Criminal Affairs Bureau of the Ministry of Justice can answer requests for providing assistance or information within the framework of Mutual Legal Assistance for cases regarding corruption in sport as well.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The JSA relies on voluntary regulation through the Governance Code for general sport organizations and audits based on this code.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There is a Governance Code for general sport organizations, audits based on these codes, along with annual reports and public announcements by sport associations.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The JSA works to raise awareness on the Governance Code for general sport organizations, and ensures sport associations and relevant parties comply with the code.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**HOLISTIC QUESTION**

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.



## REPUBLIC OF KOREA

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- ✓ Korea Customs Service(KCR) implements an integrated anti-corruption strategy by developing customs administration work process and information system based on risk management. Furthermore, KCR keeps working to improve regulations that can lead to corruption.
- ✓ Korea has improved the work process based on risk management, in areas of cargo management and post clearance audit, etc., all of which is reflected in UNIPASS system, Korea's e-clearance system, thereby bringing customs administrative process more predictability and transparency. In April 2016, KCS shifted into 4G e-clearance system that enables goods to be customs-cleared at the fingertips on the mobile phones and with electronic presentation of documents. This has made customs clearance available 24 hours for the public, and curtailed bureaucratic contacts with citizens to counter corruption from the onset  
※ UNIPASS is Korean customs e-clearance system that electronically processes customs clearance, from import/export declarations, regulatory requirements for importation, customs duty payment, without the need to physically visit customs and submit documents.
- ✓ In addition, in February 2017, KCS newly established Customs Border Targeting Centre, a dedicated unit for risk management, and made Integrated Risk Management, by which data from various channels are used to analyse profiling and develop targeting criteria. In that way, cargoes, inbound and outbound, are being risk-assessed in Korea.
- ✓ There are continuous efforts underway for regulatory improvement on several fronts. KCS works together with relevant organization to find out and fix loopholes in regulations prone to corruption that crop up in customs administrative work. And customs officers are encouraged to be engaged in regulatory reform with incentives in return.

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- Korea Customs Service is carrying out anti-corruption and integrity policy with six responsible departments, including Inspector General at HQ, the control tower of anti-corruption integrity policy, and five regional HQ Customs Audit and Inspection Office.
- In addition, Efforts are being made to apply the integrity strategy to the field, by newly establishing the Customs Border Targeting Center and the Big Data Center to discover and improve corruption factors. All employees are fulfilling their responsibilities to improve integrity in respective positions.
- Moreover, to further enhance the transparency and predictability of customs administration, the budget is invested continuously to upgrade performance of UNI-PASS, Electronic Customs Clearance System operated by Korea Customs Service.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

- **[Transparent internal decision-making]** Customs administrative rules and regulations, in areas such as import clearance, customs audit, and investigation of irregularities, are made aware to customs officers, and the customs works are duly conducted in accordance with those rules and regulations. All sorts of committees involving experts from the private sector are up and running to try to ensure a more transparent internal decision-making process. Those committees include but not limited to Taxpayer Advocate Committee and Customs Duty Audit Committee.
- **[Integrity Awareness Raising]** Efforts to raise integrity awareness are being made in various ways. There is an annual event that joins all customs officers, titled *Integrity Pledge Ceremony*, and training programs in place for high-level officials and entry-level officers. Guidebooks are published and made available for customs officers to ensure that integrity becomes natural part of their public service
- **[Open Organizational Culture]** Turning outward, voices from the private sector are gathered about areas for improvement and corruption-prone areas in customs administrative process, through dialogue channels, including Customs Integrity Consultative Body and Integrity Advisory Committee. Turning inward, an anonymous bulletin board where any customs officers toss around their ideas and thoughts, serves as a tool to promote open and free communication, ultimately improving a better climate in organization.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

➤ In line with the establishment of the government's four anti-corruption laws and regulations, Korea Customs Service has implemented and operated the standard on integrity for customs public officials (Korea Customs Service Code of Conduct for Public Officials, Korea Customs Service Instruction on Operating Improper Solicitation and Graft Act, and Korea Customs Service Instruction on Operating Act On The Prevention Of Conflict Of Interest Related To Duties Of Public Servants), and therefore we achieved transparency and integrity in job performance.

\* Act On The Prevention Of Corruption And The Establishment And Management Of The Anti-corruption And Civil Rights Commission / Improper Solicitation And Graft Act / Act On Prohibition Of False Claims For Public Funds And Recovery Of Illicit Profits / The Prevention Of Conflict Of Interest Related To Duties Of Public Servants

- ※ 『Code of Conduct for Customs Officers』 stipulates what customs officers should follow and are expected of in terms of work ethics and their behaviors.
- ※ 『Customs Directives for operation of Anti-Graft Law』 specifies criminalization of illegal solicitation and bribery, reporting procedure thereof, and imposition of sanctions against bribery acts.
- ※ 『Customs Directives for Operation of Prevention of Conflict of Interest Related to Duties of Public Servants』 is about what a customs officer should do in cases where they find themselves in conflict of interest

➤ A customs officer in breach of integrity standards shall be subject to rigorous punishments, such as disciplinary actions and criminal sanctions, which helped to bring a deterrent effect on corruption.

### Principle 3: Transparency

- 3.1 Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- Legislations, regarding customs procedures, i.e import/export customs clearance, are available and accessible on the KCS website and Korean Law Information Center. Legislative proposals are noticed in advance before enacting and revising legislation. These have helped to make customs procedure more consistent and predictable. ([www.customs.go.kr/kcs/main.do](http://www.customs.go.kr/kcs/main.do), <https://law.go.kr/LSW/eng/engMain.do?eventGubun=060124>)
- Further, we have guaranteed customs administration procedures where businesses can be handled in a predictable and transparent manner by responding to the advance rulings of classification and advance rulings of taxable values. (<https://unipass.customs.go.kr/csp/index.do>)
- We have secured predictability by providing information on the progress of import/export customs clearance and cargo customs clearance through the UNI-PASS, and corruption risk has been prevented by reducing contact with customs officials through e-report. (<https://unipass.customs.go.kr>)

- 3.2 Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Korea Customs Service guarantees the following appeal procedures sought by a person and a legal entity, regarding the customs' disposition of imposing customs duty.
- A person or legal entity has the right to request administrative remedies before and after taxations, such as Request for pre-review to Customs, Appeal, Request for post-review to Customs, Request for review to Tax Tribunal.
- And, in cases where the above administrative reviews do not remedy a person or legal entity, they could turn to the filing of appeal through administrative litigation.

## Principle 4: Automation

4.1 Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

**Yes**  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Korea Customs Service operates a customs administration system in accordance with international regulations, such as the Trade Facilitation Agreement (TFA) and the revised Kyoto Convention (RKC). For timely delivery of products, we operate various customs and review systems as follows to quickly handle legitimate goods.
- ✓ **[Pre-arrival declaration]** Import declaration is filed with Customs before loaded vessels or airplane leave at departing port or airport, or before loaded ones get in at arriving port or airport. This pre-arrival declaration allows imported goods to be released at the same time of entry.
- ✓ **[Direct clearance at Pier]** FCL cargo owned by one shipper is customs-cleared, inspected and released on the pier or in bonded areas.
- ✓ **[Goods release before approval]** Declared goods are allowed by Customs approval to be released with a surety or security equivalent to customs duty amount payable before declaration has been approved.
- ✓ **[Immediate release system]** A system that allows a person who have paid taxes including customs duties to take goods out of vehicles, customs channel, or bonded area before import declaration
- ✓ **[Post-audit]** For the purpose of expedited clearance, the imported goods are cleared first and customs value and tariff of the goods are examined after the import declaration has been approved.

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**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

**Yes**  **No**

- While those above measures were kept up and running, during the time of pandemic outbreak, KCS took an emergency measure for vaccine supplies and a COVID-19 special clearance measure to ensure to facilitate trade and protect the public health and social safety.
  - ※ COVID 19 special clearance measure: the comprehensive measure regarding customs administrative process, which center on how to contain the spread of COVID 19, to protect domestic industry from COVID 19-induced shocks, and to support delivery of necessities and medical supplies.
  - ※ Emergency measure for vaccine supplies: the measure to ensure seamless and smooth clearance and logistics of vaccines to provide them in a timely manner for those in need.

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- We have established and operated a system where shippers (importers and exports) or customs companies can report goods that they want to export or import through the electronic customs clearance system (UNI-PASS). (<https://unipass.customs.go.kr>)
- We have developed and operated a simplified reporting system to support smooth customs clearance of special cargos and international mail goods, which are increasing due to the recent expansion of e-commerce. To expedite the handling of the goods, we operate a modernized special cargo inspection center.
- We have adopted a mobile report system to improve the convenience in reporting belongings of passengers.
- We have established a single-window system that clarifies target goods that require permits and approvals for import clearance, and connects the computer network between the requirements-checking agency and customs. It has allowed the simplified process of requesting for requirements-checking and enabled cross-validation of information held by each institution was possible, thereby preventing corruption.

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

- For system-based risk management, Korea Customs Service set up Customs Border Targeting Centre and intergrated risk management system.
- Data amassed from KCS big data system, and current trade trends published in periodicals, such as ISSUE or NEWS, are utilized to analyze and identify risk factors, which in turn are taken into account in customs administrative works.

**Principle 5: Reform and modernization**

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Korea Customs Service has overhauled rules and regulations regarding customs procedures in alignment of rapidly changing trade landscape, and has made reformative efforts in recognition that regulations are the source of corruption.
- Since the establishment of the system (1st gen) for trade statistics production in 1974, the EDI customs clearance system with electronic data exchange method (2nd gen) in 1994 to respond to changes in the trade environment, and the Internet-based customs clearance system in 2004 (3rd gen), it has been developed into a mobile-based smart customs clearance system (4th gen) in 2016.
- Currently, we are reviewing and updating the system - developing an intelligent customs clearance system suitable for digital transformation and new technologies, such as AI, big data, and blockchain.
- Moreover, to minimize opportunities to engage in unethical, fraudulent or corrupt practices, the audit department is making effort to improve the internal control system by regularly examining vulnerable factors and blind areas.

## Principle 6: Human resources management

- 6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

- Korea Customs Service operates the recruitment, employment, retention, and retirement systems in the same way as other government agencies in accordance with related personnel regulations, such as the State Public Officials Act and Decree On The Appointment Of Public Officials by the Ministry of Personnel Management, the central human resources agency in Korea.
- These regulations reflect the principles such as efficiency and transparency stipulated in Article 7 of the United Nations Convention against Corruption (UNCAC).

- 6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Korea Customs Service operates a reward and personnel system based on performance and competency
- ✓ We operate the “Performance Bonus Program,” which provides monetary incentives to employees with excellent achievements.
- ✓ We operate the “Professional Career System” that guarantees long-serving in professional career to strengthen employees’ expertise.

## Principle 7: Relationship with the private sector

7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

- Korea Customs Service operates the AEO certification system for private companies with high voluntary compliance. Through this, we maintain a mutually productive relationship: AEO-authorized companies voluntarily comply with the obligations stipulated by the law, and Korea Customs Service maintains a mutually productive relationship by granting rapid customs clearance and tax benefits.
- ※ A stakeholder involved in supply chain, after being validated by Customs Authority on legal compliance or other criteria, are certified as AEO and given clearance benefits, such as fast clearance and reduced inspection rate.
- Along with this, KCS operates Customs Administration Development Committee, Key Performance Assessment Committee, and the like, where experts from various fields are appointed to explore and advance major customs policies that would support national governing priorities and cross-cutting agenda across government agencies.
- A set of private-public consultative bodies for integrity and oversight identify and redress problems in customs administrative works, and integrity policies driven by KCS are being shared and spread with the private sector, which points to mutually reinforcing relations forged between the Customs and the private sector.

## Principle 8: Audit and reporting

8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

- Korea operates internal and external auditing systems such as the Board of Audit and Inspection and in-house auditing organizations order to prevent corruption related to customs duties by the Korea Customs Service.
- ✓ The Board of Audit and Inspection, managing auditing work, conducts regular audits on the work performed by government agencies, such as Korea Customs Service
- Korea Customs Service has an audit division that performs functions in the head office and head customs, and conducts post-legitimacy audits and preventive audits on customs administrations.
- Moreover, the audit results are released by the Board of Audit and Inspection and the audit division of Korea Customs Service.

8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

- Corruptible acts and behaviors by a customs officer can be reported to Corruption Reporting Centre up and running on KCS website and its internal INTRANET, and to 'Clean Portal' of Anti-corruption and Civil Right Commission. Publicity materials are periodically published to inform the public of how to report corruption.
- Irregularities regarding customs procedures can be reported to KCS Smuggling Reporting Center.
- Whistleblowers are protected under 『Public Interest Whistleblower Protection Act』 and detailed rules for implementing thereof, so that they would protect them from potential risks, by having their personal information confidential, taking protective measures, mitigating accountability that they might shoulder, and banning measure that works against them.

#### HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

#### **[UNI-PASS System : Korea Customs e-Clearance System]**

- UNI-PASS is an integrated information system developed by the KCS for efficient management of customs procedures. As an optimal customs and border management solution, UNI-PASS contributes to securing tax revenues through accurate import/export taxation, establishes sound trading practices through crackdown on smuggling and foreign exchange management, and supports domestic industries through rapid clearance and FTA facilitation.
- Progress of UNI-PASS
  - 1974 : File transfer/Trade statistics compilation system
  - 1994 : EDI clearance system, establishment and utilization of information systems
  - 2004 : Internet-based customs clearance system, establishment of additional internet-based systems responding to changes in customs
  - 2016 : Smart clearance system, 100% document digitalization through e-library, 24/7 nonstop service all year round

○ Main Modules

- Import clearance : Customs brokers and self-clearing companies(consignors) can file import

declarations on the electronic clearance system. There are 3 supporting systems for import clearance. **AEO(Authorized Economic Operators) system** offers streamlined inspection and procedures, differentiated risk management by the Customs. **Distribution history management system** tracks and manages clearance, distribution details and routes of certain imports, preventing forgery and change of origin of imported foodstuffs in the distribution stage. **Intellectual property management system** protects consumers and right holders from intellectual property right infringements.

- Surveillance at ports : Round-the-clock monitoring for risk indicators of smuggling and terrorist attacks through comprehensive and stereoscopic surveillance of situations at piers, and of ships, crew and cargo in ports through **Electronic Seal Cargo Tracking System** and **UNI-PASS Operation and Security Control Center**.

- Single Window(verification of requirements) : A system that allows exchanges of electronic documents with trade related government agencies and relevant institutions so that both applications for requirement verification and im/export declarations are processed on the Single Window of UNI-PASS.

- Integrated Risk Management System : Providing integrated management of a wide range of risk information relating to customs border control and for scientific selectivity of high-risk cargo and travelers through **APIS(Advanced passenger information system)**, **CDW(Customs Data Warehouse)** and **IRM-PASS(Risk Management System)**

- AI-powered trade finance fraud monitoring system : The system was established as a supporting system for refining trade transaction data using AI technology and analyzing risk factors of trade finance crimes in order to identify risks of trade fraud and share the risk information with financial institutions.

- AI-based electronic clearance audit : AI-based smart clearance examination on low-risk imports for rapid clearance, and manpower focused on document examination and physical inspection of high-risk imports. Using deep learning-based clustering techniques, the electronic clearance examination is expanded to goods of non-AEOs that were previously ineligible for electronic clearance examination.

○ International Cooperation

- The Korea Customs Service Conducts Business Process Reengineering(BPR) projects to support customs modernization in developing countries. There are 37 recipient countries as of 2021.
- Overseas Distribution of UNIPASS : Tanzania(2012), Ecuador(2013), Cameroon(2020), Ghana(2020), Tajikistan(2021)

## **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

**Yes**  **No**

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Korea Customs Service is stepping up monitoring of money laundering while maintaining information exchange and cooperation with domestic law enforcement agencies, such as The Supreme Prosecutors' Office of the Republic of Korea, National Tax Service, National Police Agency, and Financial Intelligence Unit.
- Furthermore, by establishing information channels with the United States and some countries in Latin America including Mexico, and signing MoUs on drug control cooperation with countries, such as the Netherlands and Thailand, we plan to collect more overseas information and expand the base of human resources exchange.

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11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

**Yes**  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Korea Customs Service sends 13 customs attaches to eight\* major trading countries, to ramp up global cooperation for anti-corruption in various fields of customs administrative works. These attaches in each country play their part in achieving transparent customs procedures, by doing information exchange and helping address clearance difficulties that companies encounter.  
\* USA, Japan, China (Hong Kong included), EU, Viet Nam, Indonesia, India, Thailand.
- As part of efforts to fight against customs corruption, KCS joins meetings in WCO ISC and shares its own integrity programs with other member countries there. KCS has close contact with foreign customs administration by sharing information of individual corruption case. KCS works together with international organizations, such as WCO, UNODC, DEA in areas of information exchange, meetings and joint enforcement, under closely tightly cooperative mechanism.
- Korea Customs Service is holding bilateral cooperation meetings for risk management between customs authorities, and is attending global information strategy meetings and video conferences of Interpol Environmental Crime Working Group organized by WCO.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

**Yes**  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Korea Customs Service operates an investigation organization on organized crime and money laundering, analyzes trends produced by international organizations, such as WCO and UNODC, and shares drug trend reports with customs in other countries. Relevant ministries, led by the Financial Intelligence Unit, are cooperating with the Financial Action Task Force (FATF) for mutual evaluation.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

**1.1** Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- In 2021, a survey was conducted on non-disabled athletes (student-athletes, parents of student-athletes, adult elite and professional teams) and included “economic human rights violations” (bribery, embezzlement, etc) in the survey.
- A survey on the human rights situation in sports for the disabled is being conducted in 2022.
- <https://www.k-sec.or.kr/front/board/bs/boardView.do?boardSeq=40&pageNo=1&menuSeq=1127&conSeq=3220&keyKind=ALL&keyWord=>

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Refer to 1.1

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

**Yes**  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- The sports ethics center social media channel (Kakao channel, Naver blog, Facebook), official website, and public advertisement of the Ministry of Culture, Sports and Tourism, opened on August 5, 2020 to provide promotional content for fair sport.
- [www.k-sec.or.kr/front/board/bs/boardList.do?menuSeq=1132&boardSeq=42](http://www.k-sec.or.kr/front/board/bs/boardList.do?menuSeq=1132&boardSeq=42)

## **Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

**Yes**  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Article 2, item 11-2 of the National Sports Promotion Act defines "sports irregularities." (a) Acts such as accounting violations, breach of trust, embezzlement, and bribery that occur within the operation of sports organizations; (b) Activities such as match-fixing and biased decision that occur during athletic activities are indicated. In particular, sports ethics center was established to ensure integration in sports, and reports handling and investigation of sports violations are promoted (Article 18-3 of the National Sports Promotion Act).

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

**Yes**  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

- Any person who finds out that a violation of human rights or sports fraud has occurred in the sports industry can report it to the Sports Ethics Center or investigative authority. In particular, the law stipulates the “duty to report immediately” to Sports Ethics Center or investigative authority if they are aware of sports irregularities in the sports industry, such as executives of sports organizations, heads of local governments, sports leaders and athletes, etc. (Article 18-4 of the National Sports Promotion Act, Article 30-2 of the Enforcement Rules of the same Act)
- <http://law.go.kr> (the National Sports Promotion Act)

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Revision of the National Sports Promotion Act(2020.2.8.)
- Operation of the establishment promotion team(2020.2.8.) and establishment of the Sports Ethics Center(2020.8.5.) as an organization specializing in sports human rights.
- Ensuring integrity in physical education and improving the protection of human rights of athletes by enhancing sports ethics programs.
  - Strengthening the function of the Sports Ethics Center and expanding the education and publicity of sports human rights to eradicate human rights violation in sports.
- ※ Sports Ethics Center
  - (Legal framework for establishment) Article 18-3 of the National Sports Promotion Act

Article 18-3 of the National Sports Promotion Act (Establishment of a Sports Ethics Center)

① Sports ethics center will be established to ensure fairness in physical education and to protect the human rights of athletes.

- (Current status of establishment) Headquarters (Seoul), 3 regional offices (Gyeonggi, Chungcheong, Gyeongnam)
- (Main duties) Report, consultation, investigation, preventive education, etc. related to human rights violations and irregularities in sports

Classification	Key Function	Remarks
Counseling/Report Hotline	Violation reports and victim counseling	
Case investigation	Investigation and follow up measures	
Victim Support	Legal, Medical and Psychological support for victims	
Preventive Education	Preventive education programs and nationwide campaigns	Mandatory
Policy Revision	Survey, investigation and policy improvement	
Disciplinary System	Record tracking for prevention of another violation	

### Principle 3: Ensure effective law enforcement against corruption in sport

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Implementation of sports fraud prevention education (re-education of physical education instructors)
- Conducted competency training for surveyors at the Sports Ethics Center
  - \* Sports fraud prevention education (re-education of physical education instructors)
    - (Related Acts and subordinate statutes) Article 11-6 of the National Sports Promotion Act, Article 22-2 of the Enforcement Rules of the same Act
  - \* Physical education instructors engaged in physical education at sports organizations and schools must undergo re-education once every two years (6 hours).
  - \* Sports organizations and school principals engaged in re-education shall submit the list of re-education subjects for the next fiscal year to the head of the re-education institution by December 31 every year.
  - \* The Center must submit its previous year's performance report and the list of unskilled persons to the Ministry of Culture and Sports by the end of February every year.
- ※Administrative action if not yet completed: 1st violation (written warning), 2<sup>nd</sup> violation (six months of suspension of qualification), 3rd or higher violation (one year of suspension of qualification)
  - (Education target) A sports instructor who is engaged in sports instruction work at a sports organization or school among those who have obtained a sports instructor certificate issued by the National Sports Promotion Corporation.

Name of the Course	Hour	Type	Operation Period	Target
Re-education of physical education instructors	6 hrs	On-line	'22.5.16.-11.30.	About 20,000 instructors

※ Education Website of the Center (Sports Ethics Learn) : <https://edu.k-sec.or.kr/>

\* Investigator Competency Enhancement Education

- (Purpose) Improvement of research understanding and practical capabilities through the development of expertise and background of investigators in sports human rights and illegal fields within the Center.
- (Number of Education) 4 times in total (June 9, 22, June 23, July 7, July 21, 2010)
- (Education method) Face-to-face education
- (Main contents) Preparation of investigation documents, victim investigation methods, child investigation methods, etc.
- (Curriculum)

Order	Contents	Venue	Hour
1 <sup>st</sup>	Writing investigation documents	Sports Ethics Center	16 hours in total (4 hours for each)
2 <sup>nd</sup>	Victim investigation techniques		
3 <sup>rd</sup>	Investigation techniques for children and the disabled		
4 <sup>th</sup>	Management of investigation records		

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

➤ Those who report sports corruption to the Sports Ethics Center are legally protected by law as a public interest reporters under the Act on the prevention of corruption as of September.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

➤ (Anti-Doping) The Ministry of Culture, Sports and Tourism is working closely with the Korea Anti-Doping Agency and the World Anti-Doping Agency to actively exchange information and cooperate in the fight against doping.

**Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

➤ Korea conducts sports event site monitoring and sports ethics enhancement campaigns through face-to-face activities such as human rights monitoring officers and public relations booths in cooperation with sports organizations (Korea Sports and Olympic Committee, Korea Sports Promotion Foundation, etc).

\* Sports Event Site Monitoring and Sports Ethics Enhancement Campaign

- (Human Rights Inspector) In accordance with Article 18-3, paragraph (3), item (iv) of the National Sports Promotion Act, visit summer training camp training sites and regular training sites to conduct facility inspections, lodging inspections, and consultation with athletes and instructors.

\* (KSOC) National team candidate summer training camp, monitoring officer's activities

\* (Korea Football Association) Proceedings of the youth U-18 team and human rights monitoring officer for women's high school soccer sports club

\* (Korea Baseball Softball Association) Conducted activities of human rights monitoring officers for regional cooperation men's high school baseball sports clubs

Classification	Inspection Target	Number of Teams	Cooperative Organization
-	Candidates for the National Teams	43	Korea Sports and Olympic Committee
Football	Youth team U-18 under the K-League Club	22	Korea Baseball Association
	Women's High School Football Teams	12	
Baseball	School-linked Men's High School Baseball Sports Club	8	Korea Baseball Softball Association

- (Sports Ethics Enhancement Campaign) Based on Article 18-3 of the National Sports Promotion Act, a nationwide campaign for the protection of human rights for athletes and the eradication of irregularities is carried out.
  - \* (Korea Paralympic Committee) Insertion and distribution of promotional materials in the management manual and promotional pamphlet of the tournament
  - \* Preparation of on-site promotional booths and general cooperation in campaign management matters (Gyeongsangbuk-do Sports Committee, Gyeongsangbuk-do Province, etc.)



**Campaign for National Sports Festival for Disabled Students**



**Campaign for National Sports Festival for Students**

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

**Yes**  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Major sports organizations (such as KSOC and KSPO) are obliged to periodically report on the use of state subsidies and have independent audit functions and a code of conduct.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

**Yes**  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Before and after the Sports Ethics Center's investigation, authorities will be asked to investigate corruption and detect irregularities.
- Sports Ethics Center is working with the National Rights Commission and investigative institutions to protect public interest reporters.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

N/A

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

**Yes**  **No**

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- Major sports organizations (such as the KSOC and the KSPO) are obliged as public organizations to comply with high standards of integrity under various anti-corruption laws in Korea.

#### **HOLISTIC QUESTION**

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

N/A

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## MEXICO

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1** Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

## Principle 2: Implementing appropriate integrity standards

- 2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

- 2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## Principle 3: Transparency

- 3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Automation**

**4.1** Does your country’s national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country’s experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.



- 4.4 What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

#### Principle 5: Reform and modernization

- 5.1 Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

#### Principle 6: Human resources management

- 6.1 Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

- 6.2 Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## Principle 7: Relationship with the private sector

7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

## Principle 8: Audit and reporting

8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

The National Program to Counter Corruption and Impunity, and to Improve Public Management (PNCCIMGP, acronym in Spanish) 2019-2024, establishes the strategy of focusing auditing on areas prone to illicit activities.

In the Annual Audit Program (PAF, acronym in Spanish) 2019, it was scheduled an audit to the Tax Administration Service (SAT, acronym in Spanish) to verify compliance with the provisions of the customs operation. The audit was performed to the General Administration of Customs (AGA, acronym in Spanish).

The audit period comprised from January 1 to December 31, 2018.

The scope of the audit was the income collected from the General Import Tax (IGI, acronym in Spanish) for 3,203.8 million USD for the operations registered in the 49 customs offices of the country (maritime, interior and borderline).

The Ministry of Public Administration (SFP, acronym in Spanish) reviewed the results of 7 of the 49 customs offices (Manzanillo, Nuevo Laredo, Mexico City International Airport (AICM, acronym in Spanish), Altamira, Toluca, Tampico and Puebla), in fiscal year 2018, because they registered the IGI's highest collection amount (1,552.2 million USD) equivalent to 48.4%.

### **Risks in customs operation**

The audit identified two types of risk areas:

#### **a) Risks to the federal treasury**

- Calculation of the IGI

Article 19 of the Internal Regulations of SAT establishes that the AGA must determine the taxes on foreign trade.

The Manzanillo customs applied an improper collection of the IGI for over 63 thousand USD. Meanwhile, the customs of Nuevo Laredo, AICM, Toluca and Puebla erroneously calculated the tax and failed to collect 472 thousand USD.

- Accountability of IGI collection

Articles 52 and 53 of the General Law of Government Accounting indicate that the information on tax collection will be reported in the Public Account.

The collection of the IGI, according to the records of the AGA, was 3,176.9 million USD.

In the 2018 Public Account, an amount of 3,189.7 million USD was reported.

Accounts were not rendered for an amount of 12.8 million USD.

## **b) Risks due to the entry of illicit goods into the country**

- Verification

The merchandise verification equipment is obsolete, insufficient and does not cover the operational needs in customs.

In the 7 facilities reviewed, the registration of petitions is carried out in a government book, which does not respond to the current need for operation; is used interchangeably in an Excel format sheet.

In addition, in the 7 customs, the merchandise verification activities are discretionary, since those are carried out by customs personnel together with external suppliers, who are not allowed to participate in these activities.

- Registry of importers and agents

In the 7 customs, 44,124 import operations were carried out by 4,118 companies that were registered as suspended or not longer valid in the registry.

In 5 (Nuevo Laredo, Manzanillo, AICM, Altamira and Puebla) of the 7 customs offices, 9 customs agents managed 59,703 import request operations, without having their current registration in the registry.

### Notification to the authority for alleged administrative offenses

On October 1, 2019, the audited entity sent the information and documentation to the SFP in order to solve the seven corrective actions.

On November 4, 2019, the Government Audit Unit within SFP notified the AGA that the observations had not been resolved.

### Report of Detected Irregularities (IID, acronym in Spanish)

On October 6, 2020, the SFP forwarded the IID to the Head of the Internal Control Body at the SAT and the corresponding file, for facts that could imply the alleged commission of probable administrative irregularities attributable to AGA public officials.

The SFP, through the Internal Control Body (OIC) in the SAT, has made significant efforts to prevent acts of corruption in customs, providing active support as an advisor in the collegiate bodies in topics as acquisitions, regulatory improvement, control and performance, in which compliance with the regulatory framework is promoted; Use the following as a relevant example:

The accompaniment that was carried out in the installation of a collegiate group aimed at the regulatory simplification of the internal regulations that regulate the operation of the National Customs Agency of Mexico (ANAM, acronym in Spanish) and in the elaboration of the *Operation Guidelines of the Committee of Regulatory Improvement*, which included the quality criteria that the regulations to be issued or modified must comply with.

Regarding the detection of acts of corruption, inspection acts such as audits, visits and interventions in essential substantive processes are carried out, which are essential to identify possible irregularities that may constitute administrative faults by ANAM public servants.

Regarding actions to reduce corruption, investigations are carried out under the principles of legality, impartiality, consistency, material truth and respect for human rights. Likewise, administrative responsibility procedures are carried out with the goal of clarifying the facts that could constitute acts of corruption. The purpose is to objectively sanction them, preserving the rights of the interveners during the procedure, and safeguarding the reserved and confidential data in each case.

As part of the Fourth Plan of Action of Mexico in the Alliance for Open Government, a commitment is currently being implemented whose objective is to design and implement a proactive transparency strategy to visibilize and improve the quality of public information on the weapons transborder flow and control, to strengthen accountability.

Fourth Action Plan of the Alliance for Open Government in Mexico

<https://descarga.storage.apps.funcionpublica.gob.mx/b31f9fd4-47cb-4050-8012-b259dae559d1>

Commitment roadmap

<https://descarga.storage.apps.funcionpublica.gob.mx/b989722f-2caa-4103-b191-9bb58db2d6c6>

Minutes of the engagement working group

<https://cloud.apps.funcionpublica.gob.mx/s/CBYSf7diysN8WXR?path=%2F12.%20Transparencia%20del%20flux%20y%20control%20de%20armas>

Public Engagement Tracking Dashboard

<https://tablero.gobabiertomx.org/compromiso/armas>

The following dependencies and entities of the Federal Public Administration participate: Ministry of National Defense, Tax Administration Service, Ministry of Foreign Affairs, Ministry of the Navy and Executive Secretariat of the National Public Security System.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

Eradicating corruption is one of the priority objectives of the Government of Mexico, which is why the Ministry of Public Administration (SFP, acronym in Spanish), in charge of knowing and investigating the conduct of public servants of the Federal Public Administration that may constitute administrative responsibilities, in terms of the General Law of the matter, provides the following mechanisms to citizens to collect complaints:

- **Comprehensive Citizen Complaints System** (<https://sidec.funcionpublica.gob.mx>), a platform for registering, capturing, managing and dealing with Complaints. It constitutes the only channel of storage, custody, consultation, reproduction, verification, administration and transmission of complaints, and that, therefore, guarantees the security and confidentiality of the complainant.

- **Internal and External Corruption Alerting Citizens** (<https://alertadores.funcionpublica.gob.mx>), which guarantees the anonymity of the whistleblowers and the information.

Both systems are intended to capture information on acts or omissions that could constitute or be linked to administrative offenses.

- The **Internal Control Body offices at the Tax Administration Service** at Av. Hidalgo No. 77, Module IV, 5th floor, Col. Guerrero, Cuauhtémoc City Hall. Email [alejandro.galiciaa@sat.gob.mx](mailto:alejandro.galiciaa@sat.gob.mx)

To encourage the participation of society in the fight against corruption and impunity, whistleblowers have protection mechanisms to prevent reprisals or risks arising from alerting or denouncing serious administrative offenses or offenses by individuals, in terms of the Article 64 of the General Law of Administrative Responsibilities, and the Protection Protocol for Corruption Reporters, which provides for the request, granting, implementation and monitoring of protection measures.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing

research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Ministry of Public Administration through the Internal Control Body in the National Sports Commission (CONADE, acronym in Spanish), has carried out various audits in order to inhibit acts of corruption. From these audits, different actions have been generated aimed at correcting, improving and sanctioning the procedures related to the granting of financial support to various athletes and federations that did not follow the established regulations. The reports generated from the aforementioned audits are publicly available for consultation in the Transparency Obligations Portal System (SIPOT)

<https://buscador.plataformadetransparencia.org.mx/web/guest/buscadornacional?buscador=CONADE&coleccion=5>

1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The results of the audits, reports and/or complaints; as well as the management of the National Sports Commission (CONADE, acronym in Spanish), it is available on the National Transparency Platform for consultation by citizens, Sports Federations and the National Sports Institutes themselves.  
<https://www.plataformadetransparencia.org.mx/>

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Mexican Government has implemented a Social Comptroller scheme, the beneficiary mechanism, to verify compliance with goals and the correct application of public resources assigned to social development programs, in an organized manner. For sport in Mexico, the "S269 Program of Physical Culture and Sport" in charge of the National Sports Commission (CONADE, acronym in Spanish). CONADE is the normative body of sport in Mexico, which through its website disseminates the activities carried out by the social comptroller and the participation of various sports institutes in the task of preventing irregularities or diversion of resources in the execution of the program.

[https://contraloriasocial.conade.gob.mx/images/2021/materiales/cartel\\_CS.pdf](https://contraloriasocial.conade.gob.mx/images/2021/materiales/cartel_CS.pdf)

## **Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Federal Penal Code in Mexico, is the legal instrument that, by legal hierarchy, typifies bribery as a crime. In the field of sports justice, the offenses committed in contravention of sports conduct regulations indicated in the General Law of Physical Culture and Sport are considered as an infraction. The General Law establishes those responsible for sanctioning both in the public and private spheres (Sports Associations and Federations). In this regard, the Sports Appeals and Arbitration Commission (CAAD, acronym in Spanish) is a decentralized body of the Ministry of Public Education (SEP, acronym in Spanish), whose purpose is to resolve the appeal that is filed in the cases and terms provided for in the Law and its Regulations, as well as to serve as an Arbitration Panel, or assist in mediations and conciliations, regarding disputes of a sports legal nature that arise or may arise between athletes, coaches, managers, authorities, etc. sports entities or organizations. CAAD is also endowed with full jurisdiction and autonomy to dictate its agreements and resolutions and works independently of the administrative authorities.

[https://www.sep.gob.mx/work/models/sep1/Resource/558c2c24-0b12-4676-ad90-8ab78086b184/ley\\_general\\_cultura\\_fideporte.pdf](https://www.sep.gob.mx/work/models/sep1/Resource/558c2c24-0b12-4676-ad90-8ab78086b184/ley_general_cultura_fideporte.pdf)

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

In Mexico, the Federal Law on Games and Raffles establishes sanctions to be imposed on players and spectators who attend a venue where gambling is carried out illegally; as well as, to the owners, organizers, managers or administrators of the house or premises, open or closed, in which prohibited games or bets are carried out, without authorization from the Ministry of the Interior, as well as those who participate in the business in any form.

That said, control actions of this kind of activities are outside the scope of competence of the National Sports Commission (CONADE, acronym in Spanish), and it is up to the Ministry of the Interior to sanction this type of infraction.

<http://www.diputados.gob.mx/LeyesBiblio/pdf/109.pdf>

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Over the last three years, in Mexico special interest has been given to monitoring activities vulnerable to the use of resources of illicit origin in terms of sports. Vulnerable identify activities are mainly those related to soccer, boxing and automobile racing, for which which, the Federal Government included in the Federal Law for the Prevention and Identification of Operations with Resources of Illicit Origin, preventive actions through "Verification Visits" to verify compliance of those who carry out the so-called "Vulnerable Activities" with the established obligations.

The aforementioned verification visits are carried out by the Ministry of Finance and Public Credit (SHCP, acronym in Spanish), through the Financial Intelligence Unit (UIF, acronym in Spanish), which has signed collaboration agreements with the Mexican Olympic Committee (COM, acronym in Spanish) in order to prevent and deter manipulation of athletic competitions supporting the integrity of sport based on the code of ethics of the International Olympic Movement.

[http://www.diputados.gob.mx/LeyesBiblio/pdf/LFPIORPI\\_200521.pdf](http://www.diputados.gob.mx/LeyesBiblio/pdf/LFPIORPI_200521.pdf)

<https://www.gob.mx/cms/uploads/attachment/file/660369/A.V.pdf>

### Principle 3: Ensure effective law enforcement against corruption in sport

3.1 Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Since fiscal year 2017, the Mexican Federal Government, through the Ministry of Public Administration and the Ministry of Public Education, has implemented Training Programs for Operators of the National Anticorruption System (SNA, acronym in Spanish). The goal is that federal and local public servants, as well as from the jurisdictional, internal control and oversight bodies, learn the basic concepts of the new legal provisions derived from the constitutional reform in the fight against corruption, and to strengthen their performance.

The content of the National Training Program for SNA Operators was organized into six themes:

1. Structure of the National Anticorruption System
2. General Law of the National Anticorruption System
3. General Law of Administrative Responsibilities
4. Reforms and Additions to the Federal Penal Code
5. The Harmonization Process for Local Regulations
6. The Role of Civil Society in the National Anticorruption System

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In Mexico, the Ministry of Public Administration issued the Protection Protocol for Whistleblowers. The tool is intended to coordinate the actions and measures needed to protect the rights of people who report corruption, guarantee their legal security, and promote timely and effective protection mechanisms that safeguard their integrity in all aspects.  
[https://www.gob.mx/cms/uploads/attachment/file/566387/Protocolo\\_Actuacion](https://www.gob.mx/cms/uploads/attachment/file/566387/Protocolo_Actuacion)

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

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**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between

relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Mexico has a legal framework that obliges sports organizations and private entities to adopt compliance programs and operating rules for the granting of public resources. Programs and rules require to consider the development and practice of sports, observing their ethical bases, as well as the procurement of goods and services, as regulated in the Law of Acquisitions, Leases and Services of the Public Sector.

<https://www.gob.mx/conade/documentos/regulas-de-operacion-del-programa-cultura-fisica-y-deporte-para-el-ejercicio-fiscal-2022>

[https://www.sep.gob.mx/work/models/sep1/Resource/558c2c24-0b12-4676-ad90-8ab78086b184/ley\\_general\\_cultura\\_fideporte.pdf](https://www.sep.gob.mx/work/models/sep1/Resource/558c2c24-0b12-4676-ad90-8ab78086b184/ley_general_cultura_fideporte.pdf)

[https://www.diputados.gob.mx/LeyesBiblio/pdf/14\\_200521.pdf](https://www.diputados.gob.mx/LeyesBiblio/pdf/14_200521.pdf)

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Mexican Supreme Audit Institution of the Federation and the Ministry of Public Administration prepare the Annual Control Plan, which establishes the audits to be carried out by the Internal Control Bodies in the different Dependencies and Entities of the Federal Public Administration (APF, acronym in Spanish) as well as the audits that will be carried out by independent public accounting firms, in order to promote internal controls that strengthen information systems and inhibit acts of corruption.

The National Sports Commission (CONADE, acronym in Spanish), as part of the APF, is under the scope of such auditing activities.

<https://www.gob.mx/conade/acciones-y-programas/organo-interno-de-control-24371>

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Although efforts have been made to establish coordination between sports organizations, law enforcement and criminal justice institutions, specific and effective actions have not yet been concluded to prevent and identify acts of corruption. This is because the defined strategies are being implemented at the level of public institutions, without mandatory association of individuals or sports associations.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In Mexico, the Ministry of Public Education (SEP, acronym in Spanish) in coordination with the Sports Appeals and Arbitration Commission (CAAD, acronym in Spanish), through the different Programs to Combat Corruption, issued the Guide for the implementation of measures to prevent corruption and promote integrity in sports, in which actions are aimed at public authorities, civil society, and organizations of the private sector related to Sports Matters:

a) Establish adequate and effective control, surveillance and audit systems, in which compliance with integrity standards in all Associations is constantly and periodically examined.

b) Implement adequate training systems and processes for the leaders of the Associations in matters of ethics, compliance with national and international legislation on the matter. The courses will contain topics such as: compliance with the law and sanctions; general guidelines of national and international regulations on anti-corruption and anti-bribery; prevention and management of conflicts of interest: ethics and integrity, among other actions.

[http://www.caad.sep.gob.mx/work/models/demo/Resource/46/3/images/guia\\_deporte\\_prev\\_corrupcion\\_web.pdf](http://www.caad.sep.gob.mx/work/models/demo/Resource/46/3/images/guia_deporte_prev_corrupcion_web.pdf)

#### **HOLISTIC QUESTION**

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

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## NETHERLANDS

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Integrity assessments are carried out. When incidents occur, law enforcement investigates and prosecutes. Lessons learned are communicated and applied. Also safeguards are implemented on the basis of risk assessment with regard to systems/buildings/information/ and employees.

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Netherlands Customs views integrity as a boundary condition to its procedures. Therefore there is a team working on strengthening the customs' integrity strategy.

- 1.3 What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

Different awareness training resources are available. Also leadership training resources are available and mandatory. Netherlands Customs communicates about integrity through the intranet and special dilemma discussions are organized within teams.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There is a general code of conduct for staff in public service. There is also regulatory framework for integrity incidents. Disciplinary sanctions are based upon a collective agreement between unions and employers. Criminal sanctions are a result of law enforcement procedures.

## Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

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**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Automation**

**4.1** Does your country’s national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country’s experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.



- 4.4 What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

### Principle 5: Reform and modernization

- 5.1 Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Periodically procedures are reviewed, due to EU regulations and/or new insights about risks within the procedures. On the basis of these reviews adjustments are implemented and communicated.

### Principle 6: Human resources management

- 6.1 Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

Decisions about hiring, retention, promotion and retirement are subject to strict procedures with separations of different duties. HR advises independently.

- 6.2 Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Benefits and salaries are set by a collective agreement of unions and employers.

### **Principle 7: Relationship with the private sector**

**7.1** What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

Netherlands Customs periodically invites the private sector to give their opinion through a survey and also a platform where government and private sector change views. There are different forms of consultations between Netherlands Customs and the private sector.

### **Principle 8: Audit and reporting**

**8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

There are different external audits and investigations to monitor Netherlands Customs. When there is an integrity breach relating to corruption, law enforcement investigates and prosecutes, if deemed opportune.

**8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

There are several independent points where a report can be made on the basis of confidentiality. These are accessible for customs officials and customs users.

### **HOLISTIC QUESTIONS**

**9.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

**Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In the Netherlands, we are working on an integrated approach to drug smuggling via major logistics hubs/nodes. In this approach, resilience/corruption in the ports (also at private companies) is an important focus point, whereby we invest in projects aimed at resilience (such as a resilience training container and the project Strong Airport at Schiphol) and we are working on developing new working methods with regard to Customs controls, such as screening of port employees and customs personnel. With the current working methods of criminals, help is almost always needed 'from the inside'. In recent years we have also had to deal with corruption scandals at Customs and security companies, among others. At the various nodes, public-private partnerships are therefore working on, among other things, increasing the resilience of employees, better closing off sites by means of virtual fences and implementing biometric access control. These partnerships complement and reinforce structures that are already existing and up and running for quite a long time, such as the Hit and Run Cargo team (HARC), which intercepts cocaine and tracks down extractors. The HARC is a partnership of Customs, the Seaport Police, the Public Prosecution Office and the Fiscal Information and Investigative Service Agency which is part of the Tax and Customs Administration of the Dutch government n depotbewaking

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **B. TACKLING CORRUPTION IN SPORT**

#### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There has been one study conducted back in 2013 by academics Spapens, A. C. M., & Olfers, M. (2013). Matchfixing in Nederland: De aard en reikwijdte van het probleem, de risico's en de aanpak. Tilburg University. This study is considered outdated but remains the only one in place.

- 1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See 1.1.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The offences are criminalized although not specifically in the sporting context (i.e. general criminal provisions on bribery etc).

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As a party to the Mandolin Convention, the Netherlands has a National Platform on Matchfixing. Please see: [16809ed604 \(coe.int\)](#).

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There are public prosecutors specialised on this topic. There is no special penal law for corruption in sports.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Netherlands works on building an effective framework. There will always be barriers. Criminals are always looking for new possibilities. Therefore the Netherlands tries to predict what criminals can do and make that impossible.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In general for corruption (not specific for sports) the Public Prosecution Service (PPS) participates in relevant international networks and organisations, such as the OECD Working Group on Bribery. The Anti Corruption Centre of the FIOD participates in the Globe Network and OECD GLEN meetings. Secondary focal point for the GlobE Network is the National Coordinating Prosecutor on Corruption of the National Prosecutors' Office for Serious Fraud, Environmental Crime and Confiscation (FP)

The Netherlands also fulfils an active role in the Group of Copenhagen under the Macolin Convention, the Network of National Platforms.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See the answer to 4.1 and the information below.

A prosecutor intelligence for fraud (including corruption) in sport is the focal point of the Dutch Public Prosecution Service (National Prosecutors' Office for Serious Fraud, Environmental Crime and Confiscation). Furthermore in general for corruption (not specific for sports) the Public Prosecution Service (PPS) has a Thematic Team on Corruption, including a National Coordinating Prosecutor on Corruption (<https://www.om.nl/onderwerpen/corruptie/aanpak-corruptie>), that participate(s) in international meetings, conferences and seminars regarding corruption. Such as the OECD Working Group on Bribery (WGB).

For international cooperation in all kind of fraud cases the IRC FP (the International Legal Assistance Centre of the National Prosecutors' Office for Serious Fraud, Environmental Crime and Confiscation) acts as the focal point of the PPS for mutual legal assistance, including exchange of information, in relation to criminal investigations. Together with the National coordinating International Legal Assistance Centre (LIRC), the Asset Recovery Officer (ARO) and 10 local International Legal Assistance Centers, they form the Dutch network for international cooperation in criminal investigations. Of course next to AIRS, the 'Central Authority for mutual legal assistance in criminal matters and extradition' (<https://www.internationalerechtshulp.nl/service-english>). Together they form the Dutch network for international cooperation in concrete cases, next to the 'Central Authority for mutual legal assistance in criminal matters and extradition' (<https://www.internationalerechtshulp.nl/service-english>). Concerning asset recovery the ARO participates for example in the CARIN network.

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Partners to whom it concerns (public and private) such as Ministries, sport related leagues and betting authorities, work together to monitor trends and typologies.

Additionally, the National Platform Matchfixing performs such monitoring, albeit not in a formal/structured manner.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

At national level the fight against fraud in sport is organised thematically within the PPS. A informal network consist of the Dutch PPS, other law enforcement agencies, ministries and (other) public and private organisations involved in sport.

With regard to paid football associations, the Dutch government aims to make paid football associations resilient against unwanted financing flows, criminal activities and unwanted influences from supporter groups. To this end, it is expected that an action perspective for paid football associations will be created by the end of 2022. This is however still an expectation. Attention is also paid to awareness raising with employees of paid football associations.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

An example of international cooperation regarding fraud in sport is the Joint Investigation Team that France, Germany, Belgium and The Netherlands started for the footballleaks to break a code. The Netherlands hope that other countries will join and help.

Additionally, the Netherlands makes use of the Macolin / Group of Copenhagen framework processes. There are also bilateral processes in place, between e.g. the Royal Dutch Football Association and the UEFA or FIFA.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In terms of licensing, the Dutch Royal Football Association has the Know Your Owner-principle for paid football associations. This principle is an initiative of the Royal Football Association and was not required by law. See (Dutch): [Nieuwe regelgeving bij wijziging zeggenschap BVO's | KNVB](#).

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Increasingly, more attention is being paid to raising awareness of such issues.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The network at the national level mentioned under 5.1 and 5.2 is also used to promote trust and cooperation between these organisations / partners. Promotion also takes place on a more informal basis.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**HOLISTIC QUESTION**

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

In previous answers, we have pointed out the Macolin Convention and the Network of National Platforms, which stimulate cooperation between relevant national stakeholders.

## RUSSIA

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

The customs bodies of the Russian Federation are implementing a set of measures aimed at ensuring compliance with the provisions of Federal Laws of 25 December 2008 No. 273-FZ "On Combating Corruption" (hereinafter, Federal Law No. 273-FZ), of 27 June 2004 No. 79-FZ "On Civil Service in the Russian Federation" (hereinafter, Federal Law No. 79-FZ), of 21 July 1997 No. 114-FZ "On the Service in the Customs Bodies of the Russian Federation" (hereinafter, Federal Law No. 114-FZ), the National Anti-Corruption Plan 2021 to 2024 adopted by Decree of the President of the Russian Federation of 16 August 2021 No. 478, the Anti-Corruption Plan of the Federal Customs Service of Russia and anti-corruption plans of customs bodies (entities subordinate to the Federal Customs Service of Russia).

Under item 6.1 of the priority programme entitled "Reform of Control and Supervisory Activities", adopted by the presidium of the Council for Strategic Development and Priority Projects under the President of the Russian Federation, the Ministry of Labour and Social Protection of the Russian Federation developed a Guidance for Assessing Corruption Risks in the Federal Executive Bodies Exercising Control and Supervisory Functions in 2017. This document is used by the federal executive bodies to assess corruption risks and detect the indicators of corruption, which allows for taking targeted measures against specific corruption schemes.

Last February, in line with the National Anti-Corruption Plan, the Federal Customs Service adopted the anti-corruption plan for the customs bodies of the Russian Federation, the missions of the customs service of the Russian Federation in foreign countries, and the entities subordinate to the Federal Customs Service of Russia for 2022 to 2024.

The Plan is focused on the following lines of action:

- ensure that the officials of the customs bodies, missions (representatives) of the customs service of the Russian Federation in foreign countries, employees and workers of the entities subordinate to the Federal Customs Service of Russia fully respect the restrictions, prohibitions and obligations to prevent and manage conflicts of interest and fulfil their obligations under Federal Law No. 273-FZ and other relevant federal laws;
- organise events aimed at detecting the causes of corruption in the customs bodies and entities subordinate to the Federal Customs Service of Russia, monitor and eliminate corruption risks;
- ensure interaction between the customs bodies and civil society and citizens, and availability of information about the activities of the customs bodies in the Russian Federation and the entities subordinate to the Federal Customs Service of Russia.

In line with the Strategy of Development of the Customs Service of the Russian Federation to 2030, adopted by Order of the Government of the Russian Federation of 23 May 2020 No.

1388-r, the system of management of the customs personnel, based on pragmatic planning of recruitment and selection of candidates, compliance with anti-corruption principles, use of advanced training technologies and effective motivational mechanisms is to ensure integrity in the customs bodies of the Russian Federation.

**1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

In line with the Strategy of Development of the Customs Service of the Russian Federation to 2030, the main tasks aimed at enhancing the effectiveness of the system of management of the customs personnel, including corruption prevention activities, and improving the tracking activities of the divisions responsible for countering corruption in the customs bodies of the Russian Federation are:

- create an efficient legal and organisational environment to ensure the interconnection between human resources processes and the goals, objectives and main lines of action of the Federal Customs Service, as well as to manage the staff of the customs bodies in a way that takes into account the internal and external conditions;
- implement unified technologies for personnel management in the following areas: recruitment, personnel assessment, professional development, motivation of the personnel, creation of professional culture and anti-corruption mechanisms;
- ensure social welfare;
- create a positive image of customs officials;
- improve internal security measures and control over information security of the customs bodies, including the screening of candidates seeking employment in the customs bodies and high-ranking positions, and to prevent unauthorised circulation of service (internal) information;
- detect and prevent corruption crimes;
- ensure secure and effective functioning of the customs bodies by implementing a set of organisational, administrative and tracking measures to eliminate the causes and conditions that have a negative impact on the activities of the customs bodies and allowing for corruption offenses to be committed in the context of automation of customs administration;
- establish a dedicated information system to implement tracking activities and ensure the functioning of the divisions responsible for countering corruption with a view to automating information and analytical activities and enhancing the effectiveness of operational activities.

Additionally, the Federal Customs Service has a Code of Ethics and Professional Conduct for officials of the customs bodies of the Russian Federation, adopted by Order of the Federal Customs Service of 30 December 2021 No. 118. The Code contains general principles of

professional ethics and rules of professional conduct which officials of the customs bodies, independently of the position they hold, should be guided by.

With a view to raising public awareness of the rule of law and the negative impact of corruption, anti-corruption divisions of the customs bodies initiate, on a regular basis, the media coverage of their activities and the most important corruption prevention cases. The publication of information about cases of criminal liability of citizens punished by considerable fines and imprisonment is also considered as an effective preventive measure.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Federal Customs Service of the Russian Federation conducts its activities in line with the Strategy of Development of the Customs Service of the Russian Federation to 2030 which contains targets also with regard to the fight against corruption, the elimination of the causes of and conditions for corruption offences and crimes.

Furthermore, the Federal Customs Service has the Code of Ethics and Professional Conduct for officials of the customs bodies of the Russian Federation, mentioned above. The Document contains general principles of professional ethics and rules of professional conduct which officials of the customs bodies, independently of the position they hold, should be guided by.

The officials of the customs bodies must comply with the requirements to professional conduct and conflict-of-interest management, prohibitions and restrictions provided for by Federal Laws No. 114-FZ, No. 273-FZ and others.

The officials of the customs bodies who commit corruption and other crimes against the interest of the public service are subject to liability under the Criminal Code of the Russian Federation.

## Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

#### **Principle 4: Automation**

- 4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- 4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

- 4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- 4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

## Principle 5: Reform and modernization

- 5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## Principle 6: Human resources management

- 6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

The federal civil service in the customs bodies is regulated by federal laws and other legal acts.

The Federal Customs Service is a federal executive body exercising public functions in line with the law of the Russian Federation. The main principles of the civil service are:

- priority of human rights and freedoms;
- equal access of the citizens speaking the official language of the Russian Federation to the civil service and equal serving conditions regardless of sex, race, nationality, origin, property and professional positions, place of residence, religion, beliefs and membership in public associations;
- professionalism and competence of civil servants;
- stability of the civil service;
- accessibility of information about the civil service.

The recruitment procedure in a customs body, the civil service in a customs body and the discharge from the civil service in a customs body are regulated by Federal Laws No. 79-FZ and No. 114-FZ.

- 6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Social aspects of the service of customs officials are regulated by Federal Law of 30 December 2012 No. 283-FZ "On Social Guarantees for the Employees of Certain Federal Executive Bodies and Amendments to Certain Legal Acts of the Russian Federation", as well as by Federal Laws No. 114-FZ and No. 79-FZ.

In particular, officials of customs bodies (depending on the type of their service) are provided with the following social guarantees (under certain conditions):

- the right to a timely and full monetary allowance;
- the service conditions ensuring that the professional duties are fulfilled in line with the duties regulations (instructions);
- the rest guaranteed by an adequate length of working time, days-off and legal holidays, and annual paid main and additional leaves;
- medical assurance of the civil servant and his/her family members also after his/her seniority retirement;
- obligatory State social assistance in the event of illness or disability throughout the period of civil service or continued payment of the monetary allowance in the case of temporary disability, reimbursement of expenses related to business trips;
- reimbursement of expenses related to the moving of the civil servant and his/her family members to a different place in the event of his/her relocation to a different public body;
- provision of public pension;
- provision of a lump sum subsidy to acquire an accommodation once in the whole period of civil service in line with the relevant laws;
- transportation services provided due to the exercise of professional duties and compensation of official use of personal vehicles and reimbursement of relevant expenses.

## **Principle 7: Relationship with the private sector**

**7.1** What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

## **Principle 8: Audit and reporting**

**8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

The customs bodies of the Russian Federation implement a set of measures to ensure compliance with the requirements of the anti-corruption legal acts. These measures include, in particular:

- functioning of the commissions of the customs bodies responsible for ensuring compliance with the requirements for professional conduct of the federal civil servants and management of conflicts of interest, as well as of the certification commissions of the customs bodies;

- collection and analysis of information concerning income, expenses, property and property-related obligations submitted by officials and employees, which regards themselves, their spouses and minor children;
- verification of accuracy and exhaustiveness of the information mentioned above;
- control of expenses of officials and employees in line with the federal law;
- control of compliance of officials and employees with the requirements of the domestic anti-corruption laws concerning the prevention and management of conflicts of interest and holding these individuals liable for infringements;
- control of respect by officials and employees of the obligation to report to the representative of the employer, prosecution service or other public authorities any requests from any persons aimed at his/her abusing of power, giving or receiving a bribe, commercial bribery or any other abusing of office against the public or State interest to gain an advantage in the form of money, valuables, other property or property-related services and other property rights for himself/herself or third parties or illicit provision of such advantage by other natural persons, as well as incitement to the commission of the above-mentioned acts on behalf or in the interest of a legal person;
- control of the fulfillment of the obligation to report the receipt of a gift due to a professional position or the exercise of professional duties by officials and employees.

The anti-corruption divisions of the customs bodies of the Russian Federation detect and prevent corruption and other crimes against the interest of the civil service in the customs bodies in the framework of tracking activities in line with Federal Law of 12 August 1995 No. 144-FZ "On the Tracking Activities". The information containing indicators of crimes is forwarded to the investigative bodies to take procedural decisions under the Code of Criminal Procedure of the Russian Federation.

In particular, in the first six months of 2022, 155 criminal proceedings were initiated based on the information of anti-corruption divisions of the customs bodies, 123 out of which were criminal proceedings with regard to corruption crimes.

**8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

The obligation of civil servants to report cases of their incitement to commit corruption offences is established by Federal Law No. 273-FZ.

Under this Federal Law, the civil servant who reports any cases of his/her incitement to commit a corruption offence or the commission of corruption offences by other civil servants to the representative of the employee, prosecution bodies or other public authorities is protected by the State in line with the domestic law of the Russian Federation.

The procedure for reporting the relevant cases to the heads of the customs bodies is defined by Order of the Federal Customs Service of 18 January 2022 No. 57.

Under item 21 (a) of Decree of the President of the Russian Federation of 2 April 2013 No. 309 "On the Measures to Implement Certain Provisions of the Federal Law "On Combating Corruption", a special procedure for holding officials reporting corruption disciplinary liable is followed. In particular, the individual who reports the alleged corruption acts to law enforcement bodies or other public authorities or the media is held disciplinary liable (if the individual commits a disciplinary offence within a year after the reporting) only after the issue is addressed by the commission on compliance with the requirements for professional conduct

and conflict-of-interest management. A prosecutor can attend the relevant meeting of the commission.

Additionally, the customs bodies have a reporting hotline for citizens and organisations, launched in line with Order of the Federal Customs Service of 17 July 2014 No. 1369.

There are also the numbers of the hotlines, postal addresses and email of the Federal Customs Service, regional customs directorates and customs directly subordinate to the Federal Customs Service, as well as the link for submitting complaints to the Federal Customs Service in the section “Combating Corruption” of the website of the Federal Customs Service.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government’s implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

With the aim of enhancing the effectiveness of detection and prevention of corruption crimes, anti-corruption divisions of the customs bodies interact with foreign customs bodies, in particular, by participating in joint workshops and meetings.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Federal Customs Service cooperates with law enforcement authorities of foreign countries and international organisations in the anti-corruption area.

The representatives of the Federal Customs Service participate in the Integrity Subcommittee of the World Customs Organisation, as well as in bilateral meetings with the representatives of the customs bodies of the Eurasian Economic Union to exchange experience in implementing anti-corruption measures in the customs bodies, strengthen cooperation in this area and consider the possibility to undertake joint action.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assessment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes X

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The anti-corruption divisions of the customs bodies, in the framework tracking activities aimed at detecting and preventing corruption and other crimes against the interest of the civil service, must verify information concerning potential risks related to organised crime and the laundering of the proceeds of crime.

The detection of property and money of individuals suspected of having committed crimes is conducted in cooperation with the territorial units of the Federal Service for Financial Monitoring, the Federal Service for State Registration, Cadastre and Cartography, bodies of the Main Directorate for Traffic Safety of the Ministry of Internal Affairs, banking institutions and other organisations.

The information obtained throughout the implementation of these measures is forwarded to the investigation bodies to take procedural decisions under the Code of Criminal Procedure of the Russian Federation.

## **B. TACKLING CORRUPTION IN SPORT**

### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Russian Federation sponsored the Global Report on Corruption in Sport, released by UNODC in 2021. The publication covers the key aspects of corruption in sport, including the infiltration of organised crime.

In 2013, Russia sponsored the UNODC publication entitled “The United Nations Convention against Corruption: a Strategy for Safeguarding against Corruption in Major Public Events”, which addresses primarily the risks of hosting and organising major sports events.

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The publications mentioned above are published online, in the relevant section of the UNODC website. Additionally, Russia is funding the translation of the Global Report on Corruption in Sport into Russian to ensure the publication is widely available to the domestic sports community and the sports communities in the Russian speaking countries.

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Russian public authorities implement, on a regular basis, measures to raise public awareness of corruption. To this end, there is a Programme of Anti-Corruption Awareness-Raising 2021 to 2024, adopted by Order of the Ministry of Science and Higher Education of the Russian Federation of 14 December 2021 No. 475-r.

The Programme is being implemented by federal and regional public authorities with the participation of educational and scientific organisations, professional legal associations and other civil society institutions and includes a number of measures aimed at improving legal literacy, raising awareness of anti-corruption standards of conduct, explaining the provisions of legal acts and their enforcement to strengthen the culture of lawfulness and prevent corruption.

In particular, in the run up to the 2018 FIFA World Cup hosted by Russia, the Prosecutor General’s Office of the Russian Federation and the Ministry of Sport of the Russian Federation

released an anti-corruption handbook targeted at the sports organisation and the general public, including athletes.

The handbook covers the legal framework for preventing and countering corruption in sport (including information on the relevant international legal framework), issues concerning liability of natural and legal persons for corruption in sport, relevant cases, as well as contact details of competent authorities.

## **Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes X

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Article 184 of the Criminal Code of the Russian Federation provides for criminal liability for the manipulation of a sports competition which can manifest itself in:

- bribery of athletes, referees, coaches, leaders of sports teams, and other participants or organisers of an official sports competition (including their workers), coercion or incitement of these individuals to such manipulation or commission of these acts by prior collusion with the indicated individuals;

- receipt of money, securities, other property by athletes, referees, coaches, leaders of sports teams, and other participants or organisers of an official sports competition (including their workers), the use of property-related services by these individuals, gaining of other benefits and advantages or their prior collusion.

The general norms establishing liability of legal persons for corruption offences are enshrined in article 14 of Federal Law No. 273-FZ.

Other corruption crimes also in sport include bribery (articles 290, 291, 291.1, 291.2 of the Criminal Code of the Russian Federation), commercial bribery (articles 204, 204.1, 204.2 of the Criminal Code of the Russian Federation), abuse of authority (article 201 of the Criminal Code of the Russian Federation), abuse of power (article 285 of the Criminal Code of the Russian Federation), and exceeding official powers (article 286 of the Criminal Code of the Russian Federation).

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes X

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

The Russian laws provide for:

- criminal liability for the manipulation of sports competitions (article 184 of the Criminal Code of the Russian Federation);
- administrative liability for violations of the requirements to bet on an official sports competition or conduct other gambling activities by the organisers of gambling in a betting shop or the tote (article 14.1.1-1 of the Code of Administrative Offences of the Russian Federation);
- administrative liability for illegal remuneration on behalf of a legal person (article 19.28 of the Code of Administrative Offences of the Russian Federation).

Other corruption offences related to the legislation on physical education and sport are committed, as a rule, by officials or heads of commercial organisations and are primarily related to the misappropriation of funds allocated to the organisation of sports events, infrastructure projects and maintenance activities, including the equipment for sports organisations, professional training etc.

In these cases, criminal proceedings are initiated against fraud (article 159 of the Criminal Code of the Russian Federation), misappropriation or embezzlement (article 160), abuse of authority (article 201), exceeding official powers (article 286), and official forgery (article 292).

Additionally, article 171<sup>2</sup> of the Criminal Code of the Russian Federation provides for liability for the crimes related to illegal gambling. At the same time, this corpus delicti does not constitute a corruption crime.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes X

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Federal Law of 4 December 2007 No. 329-FZ “On Physical Education and Sport in the Russian Federation” (hereinafter, Federal Law No. 329-FZ) contains general provisions on safeguarding sport from corruption. In particular, one of the basic principles of the sectoral legislation is the prohibition of the manipulation of official sports competitions (article 3 of Federal Law No. 329-FZ). The Law defines the powers and obligations of authorities, sports federations and organisers of sports competitions with regard to the prevention and detection of the manipulation of sports competitions.

Federal Law of 6 March 2022 No. 43-FZ introduced the definition of a “conflict of interest” in physical education and sport. It is defined as “a situation where an interest (direct or indirect) of natural persons having employment or civil law relationship with the organiser of an official sports competition (a legal person) or an organisation engaged in the preparation of the competition, persons directly participating in an official sport competition, other persons

associated with them in getting in-person or through an intermediary material benefit or other advantage with the aim to manipulate the official sport competition also by using insider information in the area of physical culture and sport at their disposal due to the exercise of their duties or fulfilment of the obligations deriving from a civil law contract influences or can influence due, objective and impartial fulfilment of their duties.

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The official websites of Russian public authorities and organisations, including sports organisations, contain dedicated sections where natural and legal persons can report alleged corruption and other offences, as well as consult the laws that regulate such reporting and processing of tips.

As per article 15(1) of Federal Law of 21 November 2011 No. 324-FZ “On free Legal Assistance in the Russian Federation”, the participants of the relevant public system must provide citizens with free legal assistance in preparing reports on corruption offences as well as in the event of violation of their rights and interests in connection with these reports as per item 21(b) of Decree of the President of the Russian Federation of 2 April 2013 No. 309).

Furthermore, Federal Law of 20 August 2004 No. 119-FZ “On State Protection of Victims, Witnesses and Other Participants of Criminal Proceedings” establishes a set of measures for ensuring State protection of the indicated individuals, which include security measures and social support. The Law also defines the grounds and procedure for taking such measures.

Additionally, under the law, officials reporting corruption crimes such as embezzlement or abuse of office are to have State protection.

### **Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Russia actively supports the UNODC Programme on Safeguarding Sport from Corruption and Crime. In 2019, it tabled resolution 8/4 on safeguarding sport from corruption, which is one of the documents forming the framework of the Programme. In 2018 and 2019, Russia sponsored two international conferences on safeguarding sport from corruption in Vienna. It also funded the UNODC publication entitled “The United Nations Convention against Corruption: a Strategy for Safeguarding against Corruption in Major Public Events” and the Global Report on Corruption in Sport.

Russian law enforcement agencies, including the National Central Bureau of INTERPOL and the Prosecutor General’s Office, participate in the activities of the INTERPOL Match-Fixing Task Force and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- 5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

- 5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

- 6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Under article 13<sup>3</sup> of Federal Law No. 273-FZ organisations, including sports organisations, must develop and take measures to prevent corruption, in particular, by:

- a) establishing units or appointing officials responsible for the prevention of corruption and other offences;
- b) ensuring cooperation between the organisation and law enforcement authorities;
- c) developing and implementing the standards and procedures ensuring integrity of the organisation;
- d) adopting a code of ethics and professional conduct of the employees of the organisation;
- e) preventing and managing conflict-of-interest situations;
- f) preventing off the books records and the use of forged documents.

For instance, the Russian Athletics Federation is introducing an Ethics and Anti-Corruption Programme in line with relevant provisions of the domestic legislation. The programme is focused on three major blocks: prevention, detection and corrective action, which cover ten directions:

**Prevention**

1. Tone at the top, which implies commitment of the senior management to integrity values.
2. Policies and procedures, including the adoption of the Code of Ethics (March 2021), Anti-Corruption Policy Document (April 2021) Conflict of Interest Policy Document (April 2021), Gifts and Hospitality Procedures (April 2021) and other documents.
3. Appointment of the ethics officer responsible for the implementation of the Programme. The officer is independent and responds directly to the President of the Federation, has his own budget and resources necessary for the implementation of the Programme. The officer also participates (without a vote) in all meetings of the Governing Board, committees and commissions of the Federations to ensure that their decisions/deliberations are in line with the ethics standards.
4. Training and awareness-raising: the Federation has an annual plan of activities in this regard, which includes, in particular, in-person and online trainings for employees of the Federation, its committees and commissions, coaches, athletes and referees. The training activities are designed to meet the needs of each target audience considering the risks they can face. Once a year, training on the Code of Ethics of the Federation is organised for all members of the athletics community.
5. Introduction of an ethics and anti-corruption programme in regional federations: a similar programme is being developed for a lower level of the sport governance system.

**Detection**

6. Regular risk assessment: the ethics officer conducts the assessment of internal and external risks on an annual basis, which includes several stages, from the collection of relevant data through the analysis of documentation and interviews of employees, coaches and referees to risk mapping and formulation of possible corrective action.
7. Due diligence, which includes, among other measures, the maintenance of a register of approved/unapproved business partners.
8. Monitoring and verification, which provides for the monitoring of possible amendments of relevant domestic legislation, the adequate implementation of the provisions of the Federation and their update, if necessary.

**Corrective action**

9. Reporting channels and verification of tips: the Federation has in place a hotline for reporting (also anonymously) alleged infringements of the Code of Ethics, corruption offences and other violations of the policies and procedures of the Federation. Moreover, there are other channels for reporting, including direct reporting to the ethics officer, online form and dedicated mailbox. The ethics officer is responsible for verifying the tips and responding to those who report. The final decisions are taken by the Disciplinary Committee. Any retaliation against the persons who report in good faith is prohibited.

10. Disciplinary sanctions, incentives and the action of the Disciplinary Committee: based on the results of verifications of alleged violations the Disciplinary Committee, upon its decision, imposes sanctions on the perpetrators and takes corrective action to prevent such infringements from occurring in the future. The Committee is currently being established and will include independent external individuals graduated in law and with relevant professional experience. The Federation also intends to introduce a system of incentives for those who are committed to ethical conduct and have contributed to the development of the Programme.

Organisations can be also held liable for illegal remuneration (bribery) on behalf on a legal person under article 19.28 of the Code of Administrative Offences of the Russian Federation.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The fight against corruption is a key area of public policies of the Russian Federation which covers sport as well.

Federal Law No. 273-FZ, as well as the other applicable law mentioned above, define the mechanisms for preventing corruption also in organisations, including sports organisations.

The Ministry of Sport of the Russian Federation and the domestic authorities responsible for countering corruption, primarily, the Prosecutor General's Office of the Russian Federation, implement anti-corruption awareness-raising initiatives for sports organisations, athletes and the sports community at large.

### **HOLISTIC QUESTION**

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.



## SAUDI ARABIA

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

The Oversight and Anti-Corruption Authority (Nazaha) has a strategic relationship with the Zakat, Tax and Customs Authority (ZATCA). Liaison officers have been established between ZATCA and Nazaha, as focal points, with a dedicated communication channel between the authorities to expedite the passing of information of acts of corruption for investigations. All corruption-related cases within the Kingdom of Saudi Arabia are investigated by specialists within Nazaha, reinforcing the mandate that Nazaha has to maintain integrity across the Kingdom. Nazaha also provides secure reporting channels to all individuals to report acts of corruption, further leading Nazaha to begin its investigation.

The Zakat, Tax and Customs Authority is one of the most important governmental entities concerned with combating financial and administrative corruption within the customs ports (land, sea and air). It has established solid corporate risk management governance structure for all its functional units, with clear and explicit principles of responsibility and accountability, with specific and interconnected reporting processes and working relationships between functional units, senior management and the Board of Directors (with regard to risk management). It identifies the categories of main risks, including risks of corruption, within the following areas: strategic, operational, financial, compliance, cyber and information security, health, safety and environmental, reputational, fraud, evasion.

References:

- 1- [https://www.my.gov.sa/wps/portal/snp/content/reportcorruption!/ut/p/z0/04\\_Sj9CPyKssy0xPLMnMz0vMAfIjo8zjQx93d0NDYz8LXx9LA0CjT1MAoPMzRxDAk30g1Pz9AuyHRUB5GLKcw!!!](https://www.my.gov.sa/wps/portal/snp/content/reportcorruption!/ut/p/z0/04_Sj9CPyKssy0xPLMnMz0vMAfIjo8zjQx93d0NDYz8LXx9LA0CjT1MAoPMzRxDAk30g1Pz9AuyHRUB5GLKcw!!!)
- 2- <https://zatca.gov.sa/en/ContactUs/Pages/default.aspx>

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

An analytical study is currently being carried out within the customs and security sectors to identify areas that require additional resources to enhance the efficiency of the tasks performed by employees.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

ZATCA has adopted many practices to ensure achieving integrity with high transparency. It has also adopted its own governance policy, which sets a clear framework for governance, and defines the roles and responsibilities of governance in the Authority. This policy should achieve effective governance in the authority itself, allowing it to carry out its work more efficiently, since the responsibilities are distributed more clearly.

A developed conflict of interest policy was developed to ensure the integrity of the Authority's work and organization, in accordance with the relevant government regulations on enhancing principles of transparency and integrity. All the employees working at ZATCA have access to a reporting tool to facilitate the secure reporting of complaints to the competent body in the Authority.

ZATCA has also established the Internal Audit Department, which is directly linked to the Board of Directors to ensure transparency and integrity in submitting its own reports. The Internal Audit Department submits periodic reports on the results of its reviews of the Authority's work to ensure that the Authority's oversight and risk management operations are conducted impartially and transparently.

ZATCA monitors the implementation of these regulations through its internal units in the departments of Risk Management, Internal Audit, Oversight and Compliance. It also frequently communicates and cooperates with governmental bodies concerned with preserving integrity (such as Nazaha).

References:

- [https://zatca.gov.sa/ar/Documents/Statute%20of%20ZATCA\\_EN.pdf](https://zatca.gov.sa/ar/Documents/Statute%20of%20ZATCA_EN.pdf)
- <https://zatca.gov.sa/en/RulesRegulations/Pages/default.aspx>
- [https://twitter.com/nazaha\\_en/status/1528330026948640768?cxt=HHwWgICyvfD3LUqAAAA](https://twitter.com/nazaha_en/status/1528330026948640768?cxt=HHwWgICyvfD3LUqAAAA)

**Principle 2: Implementing appropriate integrity standards**

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

- 2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

ZATCA provides governed policy for customs seizure and incentives programme to encourage employees to improve their skills and performance and protect them from possible collusion risks.

ZATCA has a Code of Conduct, and the violations and disciplinary sanctions system is shared with all employees and published in the Authority's internal portal, with periodic reminders of important elements of integrity within them.

### Principle 3: Transparency

- 3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

ZATCA publishes all procedures and instructions that are applied within the authority. The latest initiatives with customs procedures have been developed based on the World Trade Organization WTO and the World Customs Organization WCO agreements, to ensure clarity and transparency. The following are summaries of such initiatives:

**A. Fasah platform** - An e-platform unifying relevant agencies for clearing consignments, facilitating the electronic processing of applications between the agencies, and submission of customs data.

**B. Restructuring and standardization of customs procedures**, across all customs ports, to implement an operational model that is based on the ports' focus on inspection of goods. The implementation reports of the customs procedures are transferred to the Customs Operations Center, where the standardization of the procedures of the ports are ensured.

**C. Utilization of an automated system** with a series of procedures, such as distributing customs release cases among employees (randomly), and obtaining a chain of approvals.

**D. Clear Restricted Goods** – an initiative to seize paper transactions between clearing agencies. This service allows all government agencies to clear goods with the details entered in the portal. Clearance details shall be integrated with the Customs clearing system.

**E. Utilizing "Ayen"** which is an electronic-system enabling inspectors to carry out inspection operations at the ports through a tablet, ensuring all inspection requirements are met, enhancing the transparency of procedure documentation.

References

- <https://zatca.gov.sa/en/Pages/default.aspx>

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

ZATCA has a framework in place that allows for the right to appeal and review on customs matters which is available to all individuals and entities. Appeals or petitions for reconsideration of decisions can be submitted, in accordance with the provisions of the unified customs system.

References:

- [https://zatca.gov.sa/ar/Statistics/Documents/ZATCA-REPORT\\_2021.pdf](https://zatca.gov.sa/ar/Statistics/Documents/ZATCA-REPORT_2021.pdf)

#### Principle 4: Automation

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Kingdom of Saudi Arabia has successfully preserved its membership in the Customs Policy Commission and the Finance Commission of the World Customs Organization (WCO), during the WCO's Board session 140/139, after displaying that the Kingdom supports all activities aimed at developing and improving the effectiveness of customs operations among WCO members.

ZATCA implements and adheres to all procedures and articles of the conventions and agreements that the authority has signed, including the GCC's Trade Facilitation Agreement.

References:

- <https://www.customs.gov.sa/en/general/check-after-clearing>  
- <https://zatca.gov.sa/en/eServices/Pages/default.aspx?taxtype=15>  
- [https://zatca.gov.sa/en/MediaCenter/News/Pages/News\\_917.aspx](https://zatca.gov.sa/en/MediaCenter/News/Pages/News_917.aspx)

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

The pandemic has, in particular, highlighted the importance of a coordinated, digital response to corruption risks. As perpetrators increasingly shift to online methods, and the ease of transacting or operating across borders in real time increases, authorities must have the capacity to respond in a digital environment.

In particular, Saudi Arabia has seen benefits from the adoption of e-government platforms and systems across the Kingdom. Digitization of services has helped to reduce opportunities for corruption in itself, but more importantly, has facilitated links to Nazaha's own platforms, allowing the authority to monitor and flag corruption risks across government platforms with the aid of ICT-based solutions. The Etimad platform, previously referenced, is an example of this success.

In addition, we have noted the adoption of new technologies across all areas of government, for example the use of electronic interrogation sessions and judicial hearings via video link, to expedite investigation and prosecution of corruption. All of this must of course be accompanied by a strong focus on cyber-security, to ensure that such enforcement activity is conducted in a confidential manner.

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Communication services have been established through the official communication channels, such as the authority's official website, and the unified portal platform.

The Kingdom has announced that it has moved towards automating clearance procedures, launching block-chain technology for shipping operations, placing ZATCA among the first customs authorities in the world to adopt such technology.

<https://zatca.gov.sa/en/pages/default.aspx>

Above link includes all e-services for Customs users including items declarations.

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

Please refer back to our response in question # 4.2

## Principle 5: Reform and modernization

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Systems and procedures are reviewed periodically to ensure transparency and high efficiency, (as mentioned in the answer for question 1.3). The initiatives are considered the most important measures in order to raise the level of transparency, in addition to providing the feature of tracking consignments and evaluating the dispatchers by importers. Moreover, ZATCA also reviews the unified customs system periodically, in accordance with the framework of the Cooperation Council for the Arab States of the Gulf. ZATCA has also developed a risk management center to raise the security level at customs ports, to achieve compliance of exporters and importers by creating qualitative initiatives that reduce risks and raise the level of security. ZATCA periodically updates its published guidelines on its official website, which leads to raising the level of transparency.

References:

- <https://www.customs.gov.sa/ar/node/874>
- <https://www.customs.gov.sa/en/declare>
- [https://www.customs.gov.sa/themes/custom/customs/files/agreements/customs\\_law/en.pdf](https://www.customs.gov.sa/themes/custom/customs/files/agreements/customs_law/en.pdf)

## Principle 6: Human resources management

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

The Zakat, Tax and Customs Authority (ZATCA) applies its internal regulations pursuant to the Saudi Labor Law and the Saudi Civil Service Law, which includes clear policies and procedures to improve transparency and protect integrity. For example, Art.1 of the Civil Service Law, competency is the basis for the selection of applicants for the civil service. To achieve the principle of merit, the Ministry of Human Resources and Social Development sets rules and procedures for the selection and assessment of candidates. Vacancies for positions in class 10 and below are published online through a web-based application named Jadara. Also, a criterion for promotion have also been developed, which establish conditions that both the candidate and the public entity must meet. Retirement is governed by provisions on the end-of- service requirements set forth in the Civil Service Law.

Moreover, Saudi Arabia published its second review cycle to UNCAC which covers Article 7 and has the recent updates.

References:

- <https://www.unodc.org/unodc/en/corruption/country-profile/countryprofile.html#?CountryProfileDetails=%2Funodc%2Fcorruption%2Fcountry-profile%2Fprofiles%2Fsau.html>

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

ZATCA launched a career section on its website to receive job applications in hopes to attract national talents in various fields to take part in the establishment of the future system, building and leading the change plans in the Kingdom's economy and achieving the objectives of KSA's ambitious vision. ZATCA aims to create competitive opportunities, raise the percentage of young employees, empower women in the public sector, support ZATCA programs that contribute to the diversification of the KSA sources of income, and support the state projects to provide high quality service to citizens and residents. ZATCA seeks to attract national talents of both sexes and hiring qualified people who have the basic requirements and the required experience for jobs.

## Principle 7: Relationship with the private sector

**7.1** What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

Information is accessible for everyone, and stakeholders are sensitized through continuous communication by the customs authority. The private sector is involved in decisions that contribute to improving procedures through joint committees between the private sector and chambers of commerce, in addition to the logistics committees. Also, there is a dedicated department within ZATCA that provides direct services to representatives of the private sector.

## Principle 8: Audit and reporting

**8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

Saudi Arabia has the post-clearance audit initiative comes after the launch of its Vision 2030 and the Saudi Customs initiatives in the 2020 national transformation, which aims to:

- 1- Contribute to motivate the investment work environment by providing a distinct service to importers and exporters, and facilitate all their procedures professionally.
- 2- The Kingdom of Saudi Arabia shall be one of the distinct logistics centers among the countries of the world.
- 3- Achieve added value for customers who associated with import and export operations to contribute to promoting the service of the national economy by raising the advantages of the support ratio of the competitiveness index among all customs partners.

The mechanism that is also used to prevent, detect and reduce corruption in customs is the post-clearance auditing. It is a systematic inspection of commercial, sales contracts, financial and non-financial records, inventory and other assets as a means of measuring and improving compliance with regulatory requirements, and is applied by more than 160 WCO member states to facilitate exploration and trade operations. The post-clearance audit objectives ensure that:

- 1- The value of the declared transaction is correct for what has been imported and that the prices represents all payments, whether made directly or indirectly, including sales commissions, designs and intellectual property rights.
- 2- Ensure that all customs data have been completed in accordance with customs requirements, by checking importer and exporter systems, accounting record and work site.
- 3- Achieving legally accrued revenues
- 4- Ensure that goods are subjected to import and export controls and that they have been properly disclosed.
- 5- Develop communication and cooperation links between the Saudi customs and its customers

Moreover, the prevention of corruption is strengthened through the initiatives (mentioned in the answer to the question 1.3) in addition to the automation of procedures and the activation of the risk engine, where the engine was developed to contribute to the government of dispatch decisions, in addition to post-audit, internal audit and data analysis.

The role of the internal auditing of ZATCA are as follow:

- 1- Verify compliance with the application of financial regulations, instructions and procedures, and verify their adequacy and suitability.
- 2- Studying the adequacy of the organizational plan in terms of clarity of authorities and responsibilities, separation of conflicting competencies and other organizational aspects.

- 3- Determining the level of achievement of the set goals and analyzing the causes of deviation, if any.
- 4- Review documents related to expenditures and revenues to ensure their regularity.
- 5- Review contracts and agreements concluded to which customs are a party to ascertain the extent of compliance with them.
- 6- Review the work of funds and warehouses and verify that the inventory and storage methods have been carried out in accordance with the established rules and procedures.
- 7- Evaluation of internal control systems of electronic data processing.
- 8- Measuring the level of performance in the implementation of projects approved in the budget of ZATCA
- 9- Monitoring obstacles and deviation rates, if any, and working to address them.

In terms of ensuring the effective investigation and prosecution in place of corruption ZATCA continues to tighten control over the Kingdom's import and exports and to take action to combat corruption incidents such as smuggling. ZATCA has urged anyone with information related to suspected smuggling operations or customs violations to call the confidential security reports line as mentioned previously.

- <https://www.customs.gov.sa/themes/custom/customs/files/agreements/alfash/en.pdf>
- <https://eservices.zatca.gov.sa/sites/sc/ar/aboutsc/DepNestedData/firstchapter/Pages/Pages/LandingPage.aspx>

**8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

Whistle-blowers in Saudi Arabia have been protected by Royal Decree which provides adequate protection for any employee who submits a report against financial and administrative corruption practices. This ensures that there is no risk to the whistle-blower's job or prejudice to his/her advantages or rights, and directs the Oversight and Anti-Corruption Authority to safeguard against disciplinary measures or violation of any of the whistle-blower's rights or job benefits, if they submit a report to the competent authorities about corrupt practices therein.

The Oversight and Anti-Corruption Authority has provided many communication channels through which individuals can submit reports of financial and administrative corruption, with complete confidentiality, including:

- Toll Free: 980
- WhatsApp: 0539980980
- Email: 980@nazaha.gov.sa
- Fax: 0114420057
- Submit the report in person,
- Send a telegram,
- Submit to a postal address,
- The Authority's website.

The Zakat, Tax and Customs Authority (ZATCA) provides communication channels that enables individuals to submit reports of violations (including suspicions) of regulations such as misconduct, such as through:

- Online (website)
- Phone (call 1910)
- Email (1910@customs.gov.sa).

ZATCA is keen on raising awareness to its employees and the general public on risks within customs through workshops and media posts, enhancing the capacity while providing individuals with information on how to report such acts.

References:

- 1- <https://www.customs.gov.sa/contact-us>
- 2- <https://eservices.zatca.gov.sa/sites/sc/ar/reportsandcomplaints/Pages/Pages/Client/Balagh.aspx>

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please refer to the answer of question 4.1

Contributing to the security and protection of society is one of the important pillars of the Saudi Customs strategy by raising the level of security at customs ports and strengthening cooperation with relevant authorities.

The Zakat, Tax and Customs Authority (ZATCA) works in close coordination with the Oversight and Anti-Corruption Authority (NAZAHA), through which ZATCA supports international anti-corruption programs and projects of the Regional Office for Information Exchange in the Middle East (RILO) of the World Customs Organization.

References:

<https://www.customs.gov.sa/ar/node/1035>

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Saudi Arabia has been represented by the Oversight and Anti-Corruption Authority (Nazaha) across multiple international for a regarding corruption such as: CoSP to the UNAC, UNGASS, G20 ACWG, GlobE Network, and the WGB of the OECD as an observer. Also, Saudi Arabia established The Standing Committee for Legal Assistance Requests, as the central authority responsible for implementing requests for legal assistance sent to the Kingdom by other states, or preparing legal assistance requests issued by the Kingdom in all crimes, in accordance with its respective laws and international legal instruments to which it is party.

Also, Please refer to the answer of question 4.1

References:

[https://www.moi.gov.sa/wps/portal/Home/sectors/moidiwan/sclar!/ut/p/z1/pVJNb9swDL3nV7gHHxPSX4m8m9K0drsUgZO5SXQprFi1PdiS66rx9u8nbxiwDmvSbTpIFPFIVkcS2MiyRiPYmccYv16vPsBkdqyKTFdKZjXsYM-mD46zLEb4TJapljZu2G8yvH9WMHtt8BlxGN\\_dkSkSyjAG9onK7DxPOQesDeE49vHlrviz8BYKfT3wMDdpC61SXSg1VZedVn0sbBLFUjrlOSWkhtPHVMy8bVi7Z0OfibptJaiCFBe6hy2BPO3angZDzjyMd-7oXjkAR8HBDEgQQY5o8B3J5TZFpefX56YtTwGmp\\_0bD7N2Lbgdog\\_8Y3iX3342qRBEin c3dzu\\_qEUeL8DkBKrpFS7z6OZ4m7lj8Bp-Z7rsNGcFEr\\_mOZqOQeKYB14f0opu8dMZdat0-f7DRxr7vJ4VSRs0mRoanfwop1bPpyGskbISEvVmF2ZudDaewPVaih1SqriFsNn85uBjPVQj-s0LbpGnaEC-oj-3Vmnz16mNZNA-L-R29-AbBwtau/dz/d5/L2dBISEvZ0FBIS9nQSEh/](https://www.moi.gov.sa/wps/portal/Home/sectors/moidiwan/sclar!/ut/p/z1/pVJNb9swDL3nV7gHHxPSX4m8m9K0drsUgZO5SXQprFi1PdiS66rx9u8nbxiwDmvSbTpIFPFIVkcS2MiyRiPYmccYv16vPsBkdqyKTFdKZjXsYM-mD46zLEb4TJapljZu2G8yvH9WMHtt8BlxGN_dkSkSyjAG9onK7DxPOQesDeE49vHlrviz8BYKfT3wMDdpC61SXSg1VZedVn0sbBLFUjrlOSWkhtPHVMy8bVi7Z0OfibptJaiCFBe6hy2BPO3angZDzjyMd-7oXjkAR8HBDEgQQY5o8B3J5TZFpefX56YtTwGmp_0bD7N2Lbgdog_8Y3iX3342qRBEin c3dzu_qEUeL8DkBKrpFS7z6OZ4m7lj8Bp-Z7rsNGcFEr_mOZqOQeKYB14f0opu8dMZdat0-f7DRxr7vJ4VSRs0mRoanfwop1bPpyGskbISEvVmF2ZudDaewPVaih1SqriFsNn85uBjPVQj-s0LbpGnaEC-oj-3Vmnz16mNZNA-L-R29-AbBwtau/dz/d5/L2dBISEvZ0FBIS9nQSEh/)

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports

aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please refer to our answers in question 1.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Kingdom of Saudi Arabia has the National Strategy for Maintaining Integrity and Combating Corruption adopted under the Council of Minister Resolution No 43, dated 19/2/2007 and to achieve the objectives of the strategy, a list of means shall be applied, amongst this list: A- Supporting and conducting in-depth studies and research projects concerned with maintaining integrity and combating corruption. B- Giving the researcher access to available information and encouraging academic institutions and research centers to conduct further studies and research in the field. C- Develop educational awareness programmes in the field of maintaining integrity and combating corruption in public and private sectors. D- Encourage general and higher education institutions to incorporate topics in their curriculum and conduct periodic educational programmes that aim at raising awareness on promoting integrity and fighting corruption.

Therefore, the Oversight and Anti-Corruption Authority (Nazaha), in collaboration with the Saudi Electronic University (through Nazaha Clubs – an initiative by Nazaha to promote the awareness of corruption risks within universities), has conducted several studies on integrity or corruption in sports and organized crimes. The studies are currently being analyzed, applying advanced research on the findings, to provide scientific and theoretical recommendations in order to assist law enforcement institutions and authorities.

Furthermore, Nazaha is mandated with maintaining integrity across the public sector of Saudi Arabia, and has cooperated with the Ministry of Sport in the Kingdom's participation

in The International Conference on Governance and Compliance to Promote Integrity in Sports (2020) to discuss the challenges of governance and integrity in sports organizations, governance and resistance to change in sports organizations, financial governance of the sports sector, compatibility and differences between global and local sports systems for countries, integrity and transparency in promotional bodies, governance of sports systems and the laws governing them. The conference closed with a number of recommendations in strengthening the practice of governance and compliance with integrity in sports.

References:

- 1- <https://seu.edu.sa/en/advertisements/18mar21/>
- 2- <https://www.psu.edu.sa/en/sdg-16-university-principles-on-corruption-and-bribery>
- 3- <https://www.spa.gov.sa/2173387?lang=ar&newsid=2173387>

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

With referencing the answer in 1.1, the conditions and rules to the Nazaha Club's initiative on the research are:

- 1-The research should be published in scientific journals.
- 2-The research should be summarized in English.
- 3-The research summary must not infringe the scientific integrity, or detracts the author's intellectual property.

The important findings, recommendations and results were published to the public throughout the journals.

The participating parties of the International Conference on Governance and Compliance to Promote Integrity in Sports have publicly shared the results and recommendations of the conference.

References:

- 1- <https://seu.edu.sa/en/advertisements/18mar21/>
- 2- <https://www.spa.gov.sa/2173387?lang=ar&newsid=2173387>

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Oversight and Anti-Corruption Authority (Nazaha) is keen on raising awareness of the importance of tackling corruption in all its forms. Industry-specific workshops that deals with different issues are being organized throughout the private, public sectors and the civil society around the year.

Through the implementation of the National Strategy for Combatting Corruption, Nazaha cooperates with the Ministry of Sport in raising awareness by spreading messages (through the media and stadium screens) on combatting corruption within the sports industry.

In terms of Academia, Prince Faisal bin Fahad Award for Sports Research is an international research grant program targeted at sports research projects related to the Kingdom of Saudi Arabia. Researches from around the world are submitted with recommendations to the sports industry, including on integrity practices.

References:

- 1- <https://www.pfra.sa/>.
- 2- [https://twitter.com/nazaha\\_en/status/1538821049562943488?cxt=HHwWgMC-ge7l\\_toqAAAA](https://twitter.com/nazaha_en/status/1538821049562943488?cxt=HHwWgMC-ge7l_toqAAAA)

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Anti-Bribery Law (pursuant to Royal Decree M/36 dated 29/12/1412H corresponding to June 30, 1992), is the key piece of legislation that prohibits bribery of public and private sectors in the Kingdom.

Furthermore, the regulations of Discipline and Ethics Committee of the Saudi Arabian Football Federation helps to combat corruption and apply financial integrity in accordance with the directives of the International Federation (FIFA) for all international sports federations, where the regulations (Article 77, 78, & 82) are concerning issues related to corruption, including conflicts of interest, abuse of power and misappropriation of funds, and betting.

References:

- 1- <https://laws.boe.gov.sa/BoeLaws/Laws/LawDetails/75e963c8-9ff3-4d10-88a4-a9a700f17f21/1>
- 2- <https://www.saff.com.sa/uploadcenter/saffFiles1566501208.pdf>

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

As betting and gambling is illegal in Saudi Arabia, an effective legal framework to prosecute corruption and any manipulation of sports competition, including betting and gambling, subjected to the law of the regulations of Discipline and Ethics Committee of the Saudi Arabian Football Federation Article 77 corruption and (Article 78 on betting) which states:

1. Anyone subject to the provisions of these Regulations is prohibited from participating directly or indirectly in betting or similar activities related to football matches or competitions or requesting or supporting bookmakers including providing information that is not available to the public and is related to betting work to influence a match or competition, whether for the personal interest or to others
2. Any person subject to the provisions of these Regulations shall not have direct or indirect interests by or in association with other persons (in companies, organizations or bodies that encourage, mediate, organize or conduct betting, gambling and similar events or operations related to football matches and competitions. Any profit or benefit that may be derived by the person subject to the Regulations or by persons associated with them is included in the concept of interests.
3. Violators shall be punished by the following penalties:
  - If the violator is a player, a fine of not less than SAR 500,000 is applied and a suspension of not less than 6 months and not more than 3 years shall be imposed.
  - If the violator is an official or intermediary, a fine of not less than SAR 500,000 is applied, and deprivation of any football activity shall be imposed for a period of not less than 6 months and not more than three years.
  - If the violator is a club, a fine of not less than 1 million riyals shall be imposed. Additional penalties may be imposed, such as deduction of points, denial of registration or relegation to a lower level.
  - If the violator is committed by any person belonging to the Federation, one of its associations or the regulator, members of the Board of Directors, members of the committees, officials, referee and observers, shall be punished by a lifetime prohibition of any activity related to football.

References:

- 1- <https://www.saff.com.sa/uploadcenter/saffFiles1566501208.pdf>

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Ministry of Sport announced an update to their support strategy to achieve financial and administrative sustainability within sports clubs in the Kingdom through the application of an effective governance system, and maintains its stability in the long term, in addition to setting controls for the disbursement of funds, digital activation of clubs and the development of their facilities.

The ministry revealed a number of updates and amendments to the strategy, to ensure an increase in financial and administrative regulation within sports clubs, where the (digital transformation) initiative was added to join the previous five initiatives (direct support - governance - various games - public attendance - and development of facilities).

References:

1- <https://www.spa.gov.sa/2279851>

2- <https://mos.gov.sa/ar/mediacenter/news/Pages/N3182021.aspx>

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Integrity Training Center (ITC) at NAZAHA was established based on the profound belief of Nazaha in the importance of training, development, and qualification in the areas of protecting integrity, enhancing transparency and fighting corruption, including in sports. It also comes in line with the NAZAHA's mandate, where Article 3.20 stated that one of the goals and competencies of the authority is "organizing conferences, seminars and training courses on transparency, integrity and combating corruption."

The ITC has also partnered with prominent organizations in the field of anti-corruption such as the World Bank Group (WGB), International Monetary Funds (IMF), International Anti-Corruption Academy (IACA), United Nations Office on Drugs and Crime (UNODC), and the United Nations Development Program (UNDP). The ITC aims at the following:

- Scholarship for employees to study Master in Anti-corruption.

- Secondments programs to International Organizations.
- Implementing effective training programs in the areas of protecting integrity and combating corruption.
- Raising awareness of the importance of protecting integrity and combating corruption, including in sports.
- Building a scientific partnership and exchanging experiences between the center and similar centers in the Kingdom and abroad.
- Providing trainees with the knowledge and necessary skills to raise their performance.
- Meet the training needs of workers in the public and private sectors in light of the needs and develop training policies for those needs.
- Designing training programs and preparing training packages in various fields to enhance integrity and combat corruption.
- Transfer of knowledge and keep up-to-date of developments at the theoretical and applied levels.
- Providing qualified human capabilities, and the necessary material capabilities to continue advancing the training process.
- Strengthening community partnership by providing training programs for civil society institutions and students in universities

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Whistle-blowers in Saudi Arabia have been protected by Royal Decree which provides adequate protection for any employee who submits a report against financial and administrative corruption practices. This ensures that there is no risk to the whistle-blower's job or prejudice to his/her advantages or rights, and directs the Oversight and Anti-Corruption Authority to safeguard against disciplinary measures or violation of any of the whistle-blower's rights or job benefits, if they submit a report to the competent authorities about corrupt practices therein.

The Oversight and Anti-Corruption Authority has provided many communication channels through which citizens and residents inside the Kingdom can submit reports of financial and administrative corruption, with complete confidentiality, including:

- Toll Free: 980
- WhatsApp: 0539980980
- Email: 980@nazaha.gov.sa
- Fax: 0114420057
- Submit the report in person,
- Send a telegram,
- Submit to a postal address,
- The Authority's website.

The Saudi Football Association, in cooperation with Sport Radar, a company specialized in integrity solutions and sports data, launched the SAFF Integrity application for smartphones,

starting from the next sports season 2022-2023. The new application meets the highest international standards in applications used by FIFA and the Asian Football Confederation, as it allows players, administrators and fans to report any suspicious cases related to integrity and in a safe and sound manner.

The Saudi Federation had signed a partnership agreement with Sport Radar to enhance the Federation's efforts in protecting the integrity of Saudi football competitions, benefiting from the company's services and providing the Integrity Unit of the Saudi Federation with a risk assessment of the necessary information, according to an advanced match monitoring system. The Competent Integrity Unit in the Saudi Federation, consisting of experienced lawyers from the Legal Affairs and Governance Department in the Federation, will be responsible for dealing with the reports and communications received through the application and initiating any necessary procedures in accordance with the discipline and ethics regulations approved by the Saudi Federation.

Teams, players, match officials and other Saudi Football Association officials and key stakeholders will educate on the importance of integrity through a series of educational webinars delivered in both Arabic and English.

References:

<https://saff.com.sa/news.php?id=1695>

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Saudi Arabia's Ministry of Sport supports such projects and programmes through its cooperation with the Oversight and Anti-Corruption Authority (Nazaha), the Ministry of Interior, and relevant international organizations such as International Partnership against Corruption in Sport (IPACS) [an informal network bringing together intergovernmental organizations, international sports organizations and governments, combining the efforts of the various stakeholders in the fight against corruption in the governance of sport].

Furthermore, the Ministry of Sport, in cooperation with Nazaha, and with the participation of the College of Sport Sciences and Physical Activity (an affiliate of King Saud University) in its capacity as a scientific partner, held the International Conference on Governance and

Compliance to Promote Integrity in Sports Community, attended by 12 experts in governance from all over the world.

Reference:

- <https://stillmed.olympic.org/media/Images/IpacS/PDF/news/List-of-Participants-IPACS-Steering-Committee-meeting-8112021.pdf>  
<https://www.my.gov.sa/wps/portal/snp/content/news/newsDetails/CONT-news-291220202>

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Oversight and Anti-Corruption Authority participates in the International Partnership against Corruption in Sport (IPACS) meetings, as well as within other international fora for information exchange such as within its active participation of the GlobE Network.

<https://stillmed.olympic.org/media/Images/IpacS/PDF/news/List-of-Participants-IPACS-Steering-Committee-meeting-8112021.pdf>

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please refer to the answer of question 3.1

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

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The Saudi National Strategy for Maintaining Integrity and Combating Corruption. NAZAHA's mandate, where Article 3(5) states "Encourage public and private sectors to adopt plans and programmes for maintaining integrity and combating corruption, pursuing implementation and assessing results thereof", and Article 3(20) stated that one of the goals and competencies of the authority is "organizing conferences, seminars and training courses on transparency, integrity and combating corruption."

In 2020, many improvements were made to sports regulations, which had a great impact on the sector in terms of restructuring the administrative system of the ministry, the regulation of sports federations, clubs and academies, and as an example of the regulation being adopted Business Ethics Charter to Enhancing work ethics and ensuring adherence to the standards, values and ethics that ministry employees must adhere to while on duty to achieve the ministry's objectives and improve the performance and quality of work.

Reference:

<https://www.mos.gov.sa/ar/mediacenter/Documents/Mos-R2020-EN.pdf>

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Regulations of the Internal Audit Committee of Sport clubs aims to establish independent review committees for clubs to which the internal audit departments are linked. The internal audit committee is one of the important committees in Sports clubs because of the essential role they play in following-up on the work of the club, achieving internal control and develop systems, and plans related to these activities and follow-up on its implementation and ensuring the clubs' commitment and the conformity of procedures and operations with the regulations and established standards.

According to Article 2 of the Regulations of the Internal Audit Committee of Sport clubs. the main task of the committee is to check the adequacy of the internal control system, effectively implement it, and submit any recommendations to the Council that would develop the system in order to achieve the club's objectives and efficiently protect its interests, with the aim of:

- Verifying the completeness and adequacy of the internal audit work through an effective review. The arrangements for managing the internal audit and their completeness and adequacy.
- Verifying the club management's response to the topics identified and monitored by the committee, while ensuring the independence of the internal audit department.

- Verify the club's acceptance and understanding of the role, work and value of internal auditing and the application of established mechanisms, such as the annual report of the internal audit.
- Measuring and evaluating the effectiveness of the club's internal control and audit systems.

Reference:

<https://mos.gov.sa/RulesAndRegulationsDocs/%D9%84%D8%A7%D9%8A%D9%94%D8%AD%D8%A9%D9%84%D8%AC%D9%86%D8%A9%D8%A7%D9%84%D9%85%D8%B1%D8%A7%D8%AC%D8%B9%D8%A9%D8%A7%D9%84%D8%AF%D8%A7%D8%AE%D9%84%D9%8A%D8%A9%D9%84%D9%84%D8%A7%D9%94%D9%86%D8%AF%D9%8A%D8%A9%D8%A7%D9%84%D8%B1%D9%8A%D8%A7%D8%B6%D9%8A%D8%A9v-4.pdf>

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Oversight and Anti-Corruption Authority (Nazaha), in cooperation with Ministry of Sport (and other relevant authorities), conducts industry-specific workshops related to corruption.

References:

[https://twitter.com/nazaha\\_en/status/1538821049562943488?cxt=HHwWgMC-ge7ItoqAAAA](https://twitter.com/nazaha_en/status/1538821049562943488?cxt=HHwWgMC-ge7ItoqAAAA)

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Ministry of Sport organizes this through coordination with the Saudi Arabian Olympic Committee and the relevant federations to set the relevant controls in this regard.

Reference:

<https://olympic.sa/en>

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please refer to the answer of question 6.1

### **HOLISTIC QUESTION**

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.



## SOUTH AFRICA

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.**

**Please provide details with links and sources (if applicable) to information relevant to the question above.**

In 2021, SARS and the WCO undertook the first-ever Customs Perception Survey. The results of the survey will inform the WCO/SARS Customs Working Group. Through the survey findings, several initiatives have already been undertaken. Due to findings on the Code of Conduct (COC) & Ethics, the COC is being reviewed in accordance with WCO recommendations. A SARS Integrity and Anti-Corruption Framework was developed and approved.

SARS has a dedicated Integrity Promotion and Anti-Corruption capability incorporated into the SARS organisational structure, which supports line management through developing resources such as frameworks, methodologies and other resources.

Based on the SARS Integrity and Anti-Corruption (I&AC) Framework, SARS developed a Fraud Risk Management (FRM) Programme for 2022-2025, as well as supporting artefacts such as the revised Code of Conduct and Integrity and Anti-Corruption Policy. These are aligned to the National Anti-Corruption Strategy and international best practice and guide the work of the Integrity Promotion and Anti-Corruption Unit in supporting management by *facilitating a culture of integrity which supports sound ethical behaviour, thereby enhancing good governance, improving ethical decision making and protecting all SARS officials, stakeholders and the reputation of SARS in executing its mandate.*

Furthermore, included in the I&AC Framework and Fraud Risk Management Programme are the roles and responsibilities of the five lines of assurance – with (Customs) line management as the first line of assurance, responsible for a conducive control environment and risk management. The IPU and ACU, as second line, support Customs management and monitor adherence to the Framework, FRM Programme, Code of Conduct and Integrity-related policies.

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.**

**Please provide details with links and sources (if applicable) to information relevant to the question above.**

The IPU and ACU have been integrated into one Unit within the Corporate Cluster, to lead integrity promotion and counter-fraud and corruption efforts. To this end the following focal points have been developed to guide the Unit's work in executing its mandate:

*Championing the integrity philosophy* – support the organisation to progress beyond a culture of compliance to a culture that encourages doing the right thing consistently.

*Embedding the language of integrity* – develop and implement the structural processes and procedures that facilitate ethical decision-making.

*Fostering consequence management* – enable effective sanctioning for improper conduct in a fair and consistent manner regardless of rank or status.

To show commitment to effective implementation of customs integrity strategy, Customs Management has allocated a dedicated resource to specifically coordinate and monitor implementation of the Customs Integrity Action plan. Regular meetings are being conducted with internal and external stakeholders.

**1.3 What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?**

**Please provide details with links and sources (if applicable) to information relevant to the question above.**

The SARS Vision 2024 sets out the organisational intent of aspiring to become an organisation with unquestionable integrity by institutionalising three spheres of integrity - namely system, transactional and people integrity. SARS further reinforces this with regular communication on the organisation's stance on ethics, integrity, fraud and corruption.

Key policies and procedures that guide decision-making are monitored by the IPU for adherence to these integrity spheres as well as the SARS values.

The I&AC Unit has been mandated to *facilitate a culture of integrity which supports sound ethical behaviour, thereby enhancing good governance, improving ethical decision making and protecting all SARS officials, stakeholders and the reputation of SARS* in executing its mandate. Specifically relating to Customs, the I&AC Unit has developed an Integrity Action Plan to address weaknesses and opportunities identified in the WCO Integrity Survey (2021). Key to this Action Plan is a programme to raise awareness around integrity, fraud and corruption issues.

SARS also provides compulsory ethics, risk management and related training courses.

Apart from the established reporting channels, the IPU has implemented an Ethics Helpline (mailbox) in 2022 where employees can voice integrity concerns as well as seek guidance and direction on ethical challenges. Employees are, to the extent possible, guaranteed anonymity and protection against retaliation and occupational detriment when reporting integrity breaches, fraud and corruption. These protections are included in the Protected Disclosure Policy and Physical Security Policy.

In addition, the IPU and ACU provide statistics, trends and insights on reported incidents (integrity lapses, fraud and corruption) as well as recommendations to assist line management in decision-making.

## **Principle 2: Implementing appropriate integrity standards**

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

**If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.**

I&AC Unit has refined the standards of behavior and organisational core values. To this end, the communication plan has been developed for socialising the standards and the values across the organisation. The standards of behavior are linked to the organisational disciplinary code.

## **Principle 3: Transparency**

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

**Please provide details with links and sources (if applicable) to information relevant to the question above.**

From a SARS perspective we believe that **most** taxpayers are honest and simply want to fulfil their obligation with the least amount of effort & cost and we also believe that voluntary compliance is best achieved when SARS:

- provide clarity and certainty of how we see taxpayers obligations
- make it easy for taxpayers to comply
- ensure that there's always a credible threat of detection
- base our actions on a thorough profiling of individual and groups of taxpayers
- customize our engagement and communication with taxpayers
- provide transparency to taxpayers about how we approach our work
- communicate the consequence of non-compliance
- communicate how tax revenue is spent

We have also implemented a Service Charter - [Service Charter | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za) that provides rights and obligations to all SARS clients, it includes SARS scope and service timeframes, procedures for escalations and complaints.

From a Customs specific perspective various policies, procedures and guides are available on line - [Customs and Excise | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za). All specific policies and guides have taken into consideration WCO and WTO principles and guidance.

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

**If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.**

Yes SARS Customs has published procedures and policies that outline the different levels of reviews and appeals - [Offences, Penalties and Disputes | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za)

#### **Principle 4: Automation**

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

<https://www.sars.gov.za/sc-cf-55-clearance-declaration-external-policy/>

- 4.2 Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

[Corona Virus - COVID 19 | South African Revenue Service \(sars.gov.za\)](#)

- 4.3 Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

[Electronic Data Interchange \(EDI\) | South African Revenue Service \(sars.gov.za\)](#)

- 4.4 **What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?**

SARS is keen to modernise Customs systems and to this end, the process of modernisation and automation of routine tasks and activities that are subject to human interference and manipulation is continuing apace. The Customs Modernisation Programme aims to bring about the necessary improvements that will enable Customs to achieve the SARS 2024 Vision and consists of 13 projects focusing on the following key result areas: revenue collection, tax leakage, enhanced trade facilitation and supply chain security of cross border movement of cargo and improved risk management and client segmentation.

## Principle 5: Reform and modernization

- 5.1 Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

**If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.**

<https://www.sars.gov.za/sc-cf-55-clearance-declaration-external-policy/>

[Report a tax crime | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/Report-a-tax-crime)

## Principle 6: Human resources management

- 6.1 Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.**

The SARS Vision 2024 articulates that SARS aspires to become an organisation with unquestionable integrity which is trusted and admired. Unquestionable Integrity encompasses system integrity, people integrity and transactional integrity. SARS has policies in place to govern all aspects of human resource management, including recruitment, selection and performance management. Avenues, such as the grievance procedures, are available to employees in instances where they feel aggrieved with the outcomes of these processes. Employees may further report any instance of wrongdoing to the SARS anticorruption channels.

The IPU reviews all HR related policies for alignment to the SARS values and strategic intent. The human resources processes and practices are regularly subjected to audit – by both Internal Audit as well as the SARS external auditor: Auditor-General of South Africa. Any new and prospective SARS employee undertakes a process of induction on Integrity, including both people integrity and systems integrity as well as the intersection between the two, where the gap between policy and practice widens and how employees should resolve moral dilemmas and well as conflict-of-interest situations.

In Customs, 16 induction sessions were conducted during the current financial year. Employees are further supported through Ethics and Integrity online training. In the current financial year 53% of SARS staff have completed the training. Where ethical and fraud corruption related risks are identified, the IPU and ACU assist management with mitigation interventions.

The IPU and Assessment Centre have developed an integrity testing tool. The objective of the tool is to assess the congruence between individual and organisational values for both exiting employees and new intake. The tool has

been integrated into the recruitment policy and it aligns with the principles of reliability, validity and fairness.

- 6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

**If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.**

<https://www.sars.gov.za/sars-strat-24-sars-strategic-plan-2020-2021-2024-2025-11-may-2020/>

<https://www.sars.gov.za/sars-annual-report-2020-2021/>

## **Principle 7: Relationship with the private sector**

- 7.1** What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

SARS has a dedicated unit focusing on Stakeholder Relationships. One of the three key groups of stakeholders targeted for enhanced engagement is the private sector, including traders. The Public Opinion Survey on attitude to tax compliance yielded 74.5% against a target of 70% in the previous financial year and all indicators are that the upward trajectory will continue. The Authorised Economic Operator (AEO) Programme resulted in 16.2% of traders being accredited in the previous financial year, against a target of 10%. The increased uptake is due to the extensive marketing of the programme by SARS to trade. SARS has a forum for Customs Stakeholders where traders, importers and exporters form anticorruption platforms. In these fora, customs officers from neighbouring countries are also invited to establish joint anti-corruption efforts. Ethical decision-making, resolution of moral dilemmas and conundrums that form part of day-to-day customs activities are shared and knowledgeexchange takes place.

The IPU and ACU continue to participate in the established forums with the private sector through awareness and education initiatives.

## **Principle 8: Audit and reporting**

- 8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your

**country ensures effective investigation and prosecution is in place for corruption in customs.**

SARS has developed a Fraud Risk Management Programme 2022-2025, which includes fraud risk governance, as well as preventative and detective strategies/controls. SARS has further developed a Customs Integrity Action Plan aimed at enhancing integrity in Customs.

**Reporting of cases and investigation** - There are several entry points which reporters and whistle-blowers can use to report a case for SARS Anti-Corruption Unit (ACU) investigation. Regardless of the channel used, all incidents are submitted via the RSN 01 form into a SARS case pool. Complaints from this case pool are then independently evaluated by a separate Division to the ACU (Compliance Analysis) and assigned to the relevant SARS unit. - ACU investigates all cases of internal fraud, corruption, theft and serious misconduct. When ACU receives a case from Compliance Analysis, it is again screened to ensure that it falls within the ACU's mandate. Where received cases do not fall within ACU's scope of work, the case is referred to the relevant SARS unit. Once an ACU case is registered on the Incident Case Management System, it is assigned to the appropriate investigative team within ACU. SARS' Anti-Corruption Unit (ACU) has two investigations teams – one with a regional footprint and another focusing on syndicates. Once they receive a case for investigation, the following process is followed: a) Conduct preliminary investigation b) Review preliminary investigation conducted – decide whether full investigation is warranted c) If yes, a full investigation is conducted d) Review full investigation report e) Close the investigation or refer the matter for disciplinary action. Where it is recommended that disciplinary action be taken, the case is referred to the employee's line management for evaluation and decision on whether to proceed with disciplinary action. The line manager, supported by Employee Relations and Human Resources will initiate disciplinary action and appoint the presiding officer. When an internal investigation concludes that a criminal case needs to be opened, a criminal case is registered and support is provided to the South African Police Service (SAPS) and the South African National Prosecuting Authority (NPA) until the case concludes in court.

Apart from the second-line of assurance monitoring and review, the organisation has an independent Internal Audit Unit. The Auditor-General of South Africa (AGSA) is the external auditor for SARS:

**Internal Auditing** - SARS has an Internal Audit Unit that reports functionally to the SARS Audit and Risk Committee, to ensure independence, and administratively to the SARS Commissioner. It executes its duties in terms of its approved Charter, which is reviewed annually. The Unit reports quarterly to the ARC on SARS risk areas and its performance. In line with the requirements of the International Institute of Internal Auditors, it is subjected to an external quality

assurance review every five years, the last being conducted in 2017. The Unit received the highest possible rating of Generally Compliant (GC). - The Internal Audit unit prepares a three-year rolling and one-year operational plan based on the highest risk areas. Areas specifically relating to Customs and related risks are included in the audit plans.

**External Auditing** - The Auditor-General of South Africa (AGSA) is the country's Supreme Audit Institution (SAI) and external auditor for SARS. It executes its duties in terms of the Public Audit Act and reports to parliament on all audits. - The Audit Plans of the AGSA include specific areas relating to Customs and related risks.

**8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.**

Mechanisms in place to report fraud and corruption:

SARS has a whistle-blower policy (The Protected Disclosures Policy), aligned with the national Protected Disclosures Act, to facilitate safe reporting, including anonymity where it is required. External parties can report instances of suspected fraud, corruption or serious misconduct via the SARS Hotline number (0800 00 28 70); or file a Report of Suspected Non-compliance (RSN) on the SARS website.

Employees may make use of any of the following avenues to make protected disclosures:

- Inform their direct line manager;
- Inform their line manager's manager where the disclosure implicates the employee's immediate line manager;
- Utilise SARS Hotline number (0800 00 28 70);
- Inform any member of the Anti-Corruption Unit; - Inform any member of the Employee Relations unit; or
- File a Report of Suspected Non-compliance (RSN) on the SARS website or Intranet. Reports can also be made to [anti-corruption@sars.gov.za](mailto:anti-corruption@sars.gov.za)

SARS also implemented an Ethics Helpline ([Speakout@sars.gov.za](mailto:Speakout@sars.gov.za)) during the past year. Employees may report suspected or discovered integrity breaches via this helpline, as well as seek advice on ethical and integrity challenges.

The Protected Disclosure Policy assures employees of anonymity and protection, to the extent possible, against retaliation or occupational detriment. All reporting channels allow reporters the option to remain anonymous. The Physical Security Policy provides for protection of employees, where required.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

SARS has a dedicated Integrity Promotion and Anti-Corruption capability incorporated into the SARS organisational structure, which supports line management through developing resources such as frameworks, methodologies and other resources.

Based on the SARS Integrity and Anti-Corruption (I&AC) Framework, SARS developed a Fraud Risk Management (FRM) Programme for 2022-2025, as well as supporting artefacts such as the revised Code of Conduct and Integrity and Anti-Corruption Policy. These are aligned to the National Anti-Corruption Strategy and international best practice and guide the work of the Integrity Promotion and Anti-Corruption Unit in supporting management by *facilitating a culture of integrity which supports sound ethical behaviour, thereby enhancing good governance, improving ethical decision making and protecting all SARS officials, stakeholders and the reputation of SARS in executing its mandate.*

Furthermore, included in the I&AC Framework and Fraud Risk Management Programme are the roles and responsibilities of the five lines of assurance – with (Customs) line management as the first line of assurance, responsible for a conducive control environment and risk management. The IPU and ACU, as second line, support Customs management and monitor adherence to the Framework, FRM Programme, Code of Conduct and Integrity-related policies.

Where applicable, please provide links to relevant information.

N/a

### Strengthening International Cooperation

10. **Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?**

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

SARS has both a dedicated Stakeholder Management Unit and International Relations Unit responsible for facilitating cooperation and exchange of information within South Africa as well as with our International Stakeholders. Through the Stakeholder Management Unit SARS, and the ACU, have formalised relationships with law enforcement and criminal justice agencies. The ACU further represents SARS at the National Anti-Corruption Strategy Agency.

The ACU provided input into international initiatives and projects, e.g. FATF's country assessment of South Africa, where applicable.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

**If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.**

SARS has a dedicated International Relations capability that facilitates cooperation and exchange of information between SARS, international bodies and other customs agencies. SARS is further affiliated with various international bodies (e.g. WCO, OECD) that provide opportunities for cooperation and exchange of information. The ACU participates in international meetings, conferences and seminars where possible. The Unit further facilitates collaboration with South African and neighbouring countries' law enforcement agencies in countering corruption.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

**If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.**

The ACU provides a monthly end to end view of ACU cases, i.e. incidents, investigation cases and disciplinary action relating to fraud, corruption and serious

misconduct to Customs management. The monthly reports to line management include trends, typologies and causes to enhance understanding of potential risks. The ACU further conducts a Crime Threat Analysis (CTA) based on finalised cases every six months. The CTA includes trends (current and five-year), typologies as well as vulnerable/susceptible sites, units and employee groups in the organisation. The CTA is further enhanced by topical research to provide better insight to management.

The ACU has a dedicated investigation team focusing on syndicated activities, which also collaborates with law enforcement agencies on organised criminal activities, where required. The Syndicates Investigation Team further conducts special projects in collaboration with line management on key risk areas.

The ACU is in the process to set up a dedicated data analytics capability to support pro-active assessment and monitoring of risks.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There has never been any undertaking to conduct research  
International best practices may be useful in initiating the research

1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

No results of analyses and research activities have been made available because there has not been any research conducted

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There are no specific constraints and barriers identified regarding measures and campaigns to raise public awareness.

**Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The **Prevention and Combating of Corrupt Activities Act, 2004** (Act No. 12 of 2004) (PRECCA): The PRECCA provides for the offence of corruption and offences relating to corrupt activities, in line with the offences set out in the UNCAC. Section 3 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act 12 of 2004) (—PRECCA), creates a general offence of corruption for the offering or giving of a gratification, directly or indirectly, to any person, whether for the benefit of that other person or for the benefit of another person, in order to act, personally or by influencing another person, in a manner that is illegal or amounts to an abuse of power or breach of trust. Section 3(a) makes it a crime to accept, agree or offer to accept, such a gratification. Section 4 applies to public —officers. A —public officer is defined broadly in section 1, but specifically excludes legislators, judicial officers and prosecutors. The same corruption offence, however, applies to these officials in sections 7, 8 and 9 of PRECCA, respectively. Solicitation of a gratification is included in the definition of —offers to accept. Section 5 of the PRECCA applies to active bribery of foreign public officials. Although there is no specific statute addressing passive bribery of foreign public officials, the conduct could be covered by the general prohibition in section 3, which applies to —any person. Section 3 also applies to cases of trading in influence and bribery in the private sector. Section 22 of the PRECCA makes it an offence to attempt, conspire and induce another person to commit an offence in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

1. Conviction related to the Prevention and Combating of Corrupt Activities Act ([www.gov.za](http://www.gov.za))

**The State versus Gulam Husein Bodi: Case number: 111/199/2018**

Gulam Bodi is an Indian-born South African former cricketer who represented South Africa at under – 19, Twenty20 and ODI level. In November 2018, Bodi pleaded guilty to eight charges of corruption in the Specialised Commercial Crimes Court in Pretoria. He is the first South African to be criminally convicted for match-fixing. He was found guilty of contravening section 15(b)(i)(aa) of the PRECCA, read with sections 1, 2(3), 25 and 26(1)(a)(ii) of the same Act. In October 2019, he was sentenced to five years in jail.

**The State versus Clifford Malgas**

A South African football referee was convicted of corruption and sent to prison for four years (in 2014) for his role in trying to fix lower league playoff games in 2011. Clifford Malgas was sentenced to two years in jail for corruption and two years for perjury. Malgas' conviction followed that of former South Africa assistant coach Phil Setshedi, who received a three-year jail term (in 2013) for trying to fix the same playoff games.

Malgas had colluded with Setshedi to try and fix games. Setshedi was caught trying to bribe an undercover policeman who was posing as another referee. Malgas was implicated as being involved in the attempted fixing during Setshedi's trial.

- 2.3 Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As indicated above anti-corruption strategies for tackling corruption in sport are dealt with through the general anti-corruption legislation and initiatives.

**Principle 3: Ensure effective law enforcement against corruption in sport**



criminal protection;  Increasing legal obligations on employers to keep whistleblowers informed; and  Extending the bodies to which people can make protected disclosures.

#### **Special Investigating Unit whistleblower hotline**

The Special Investigating Unit has a whistleblower hotline for members of the public and employees to report suspected fraud, corruption or maladministration. This hotline offers a toll-free number 0800 037 774, toll-free facsimile 0800 212 689, SMS number 33490 or email address [siu@whistleblowing.co.za](mailto:siu@whistleblowing.co.za). An independent company, which does not record telephone calls, or track caller identity, or trace electronic communications, or otherwise attempt to determine the caller's identity operates this SIU whistleblower hotline. The report is anonymous, even if the caller is willing to make his/her identity available. The SIU whistleblower hotline is available 24 hours a day, seven days a week. Services are offered in the 11 official languages

### **Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

**Yes**

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

South Africa is a member of the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN).

Two of its law enforcement authorities (the Special Investigating Unit and the Asset Forfeiture Unit of the National Prosecuting Authority) are members of the GlobE Network.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

**Yes**

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

South Africa is part of INTERPOL

South Africa's Central Authority is the Director-General of the Department of Justice and Constitutional Development.

The National Prosecuting Authority also has a focal point for both international cooperation and asset recovery.

South Africa's National Prosecuting Authority (Asset Recovery Unit) and the Special Investigating Unit are members of the GlobE Network.

### Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

While South Africa monitors risks related to money-laundering, such do not relate to the trends and reports specific to corruption in sport.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See the response to 4.2 above

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Agreement signed by the Department of Sport, Arts and Culture with the National Federations stipulates the framework to encourage or require sports organizations to adopt anti-corruption ethics and governance

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Agreement signed by the Department of Sport, Arts and Culture with the National Federations stipulates the framework to encourage or require sports organizations to adopt anti-corruption ethics and governance

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Agreement signed by the Department of Sport, Arts and Culture with the National Federations stipulates the framework to encourage or require sports organizations to adopt anti-corruption ethics and governance

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

This is managed by individual National Sports Federations

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Agreement signed by the Department of Sport, Arts and Culture with the National Federations stipulates the framework to encourage or require sports organizations to adopt anti-corruption ethics and governance

### HOLISTIC QUESTION

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

More work needs to be undertaken in this regards. International best practices needs to be shared to guide the initiatives



**TÜRKIYE**

### A. COUNTERING CORRUPTION IN CUSTOMS

## Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

N/A

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

N/A

- 1.3 What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

Well-established recourse and appeal mechanism is in place within the framework determined by customs legislation in order to make internal decision-making transparent for all stakeholders. Article 242 of the Turkish Customs Law gives all parties dealing with the customs administration the right to object within certain time limits against the decisions made by the customs administration about them.

## Principle 2: Implementing appropriate integrity standards

- 2.a Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

- 2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

N/A

### Principle 3: Transparency

- 3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

The Turkish Customs Administration offers very detailed legal regulations supported by inquiry mechanisms for related parties. In addition, a consistent and transparent structure has been created by carrying almost all of the customs transactions to the digital environment.

- 3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Article 242 of the Customs Law gives all parties dealing with the customs administration the right to challenge the decisions made by the customs administration about them within certain time limits. In addition, in accordance with the administrative procedure law, it is possible to bring matters that cannot be resolved by the internal appeal system to an independent judiciary.

### Principle 4: Automation

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Türkiye's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO). For example, The National Single Window is operational through different actors in the process of trade. The National Single-Window system in Türkiye enables traders to obtain the documents and licenses needed for customs procedures from a single point and to execute and complete their customs procedures through a single point of application. With The National Single Window System, it is aimed to facilitate the trade through the reduction of red tape and to increase transparency and the effectiveness of the inspections on import and export operations. The document applications are submitted through the Single Window System service in the E-Government Gateway electronically. The main benefits of The National Single Window System to clients and to participating agencies are;

- Shortening of processing times
- Preventing forgery in the documents
- Simplifying and standardisation of documentation and applications
- Increasing traceability
- Elimination of user errors
- Ensuring integration of IT Systems between stakeholders
- Increasing the effectiveness of controls
- Reduction of transaction costs of firms
- Direct access to detailed information on document usage

Related information can be found on <https://www.turkiye.gov.tr/gumruk-ve-ticaret-tek-pencere>

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Türkiye has developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users). It is called BİLGE system. In Türkiye, all customs transactions are performed in BİLGE system (BİLGE “means Customs transactions with computer”.) Users can reach system via web services (through additional software that enables users to send their declaration to customs) or data declaration rooms (where users directly able to send their declaration through BİLGE System.) which are placed in customs offices. Traders use system with user name and password. User name and password are issued by local customs offices. Main modules of the system are: Summary declaration, Customs declaration, Accounting, E- trade and Queries.

The system can only be downloaded by customs officials from <https://portal.ticaret.gov.tr/uygulamalar-ve-projeler/gumruk/bilge>

Additionally, any information regarding to Bilge System can be found in <https://portal.ticaret.gov.tr/uygulamalar-ve-projeler/gumruk/bilge/bilge-dokumanlari>.

Other electronic applications can be realized through <https://ticaret.gov.tr/uygulamalar>

Unfortunately, the information above is only available in Turkish. However through <https://www.trade.gov.tr/customs-formalities/digital-customs-applications> information in English can be found about digital customs applications.

On the other hand, customs information sheet can be accessed through [https://ticaret.gov.tr/data/5d48172313b8762b40ceac49/tb\\_gumrukler\\_bilgilendirme\\_brosur\\_sunum\\_020519.pdf](https://ticaret.gov.tr/data/5d48172313b8762b40ceac49/tb_gumrukler_bilgilendirme_brosur_sunum_020519.pdf) regarding to Turkish Custom’s current electronic infrastructure.

In order to gain information about Customs in general, you can visit:

<https://www.ticaret.gov.tr/gumruk-islemleri/e-bilgilendirme-platformu-e-information>

The “Customs Guide For Visitors” application has been developed to be used on mobile phones. It has been prepared by the Ministry of Trade to provide information on the goods and cash values that the passengers coming to Türkiye can bring with them and the passengers leaving Türkiye can take out of the country.

IOS Link: <https://apps.apple.com/tr/app/yolcular-i-%C3%A7ing%C3%BCmr%C3%BCK-rehberi/id1331480316?l=tr>

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

N/A

## Principle 5: Reform and modernization

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In Türkiye, customs systems and procedures are reviewed aiming to streamline outdated and burdensome practices and procedures. In order to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts and facilitate trade, innovative systems are applied. These systems help customs to track the activities of both customs officials and declarants, and also help declarants to reduce costs and time-losses. Some of them are mentioned below:

### **Single Window System**

The National Single-Window system in Türkiye enables traders to obtain the documents and licenses needed for customs procedures from a single point and to execute and complete their customs procedures through a single point of application. With the Single Window System, it is aimed to facilitate the trade through the reduction of paperwork and to increase transparency and the effectiveness of the inspections on import and export operations. The document applications are submitted through the Single Window System service in the E-Government Gateway electronically.

### **Free Zone Information System**

Free Zones Information System is used to carry out entry and exit procedures in electronic environment.

The System's aims and objectives are:

All entry and exit operations are done electronically and integration between systems,  
Accelerating the clearance process of import and export declarations,  
Decreasing bureaucracy and costs thanks to paperless process.

### **Tariff Search**

With TARA System, the closest ten results from the GTIP (s) that the goods may be subject to from the description of the goods written by the declarants are shown to the obliged party. After the determination of GTIP, by entering the import / export and country criteria, the taxes required to be collected in accordance with the export / import legislation and the documents to be added to the declaration are shown to the declarants.

### **Paperless Customs**

With Paperless Customs Project; the documents attached to the customs declaration and the documents used during the customs procedures and the establishment of these transactions are aimed to be processed completely in electronic way. We removed all the paper based documents in exports and use electronic ones instead.

## Principle 6: Human resources management

- 6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

In accordance with the relevant regulations, our Ministry conducts professional examinations for Assistant Trade Inspector, Assistant Trade Specialist and Assistant Trade Inspector, based on the central exam score ranking, and employs new personnel for these titles. In the written exam held for these titles, the technical knowledge of the candidates about their fields is measured. In addition, recruitment for the titles of Inspection Officer, Customs Enforcement Officer and Officer to work in customs procedures is carried out in line with certain announcement conditions. In the oral exam held for most of the cadres, the candidates are evaluated out of one hundred full points by giving separate points for the following aspects:

- a) the ability to comprehend, reason and express,
- b) his competence, ability to represent, and the suitability of his behavior and reactions to the profession,
- c) self-confidence and persuasion ability,
- d) the level of knowledge, general ability and general culture of the branch of education from which he graduated,
- e) openness to scientific and technological developments.

Exam processes are carried out in an open and transparent manner from the beginning to the end, and candidates are informed step by step.

- 6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In order for the personnel working in the central and provincial units of our Ministry to develop their professional careers, Promotion in Duty Exams are held regularly in various titles. In addition, a qualification process consisting of thesis defense, written and oral exams is followed for career occupational groups.

## Principle 7: Relationship with the private sector

- 7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

N/A

## Principle 8: Audit and reporting

- 8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

Customs processes rather than customs administrations are audited by the Internal Audit Unit under annual internal audit program. High-risk areas are given priority and included in the annual program. By focusing on high-risk areas, internal audit contributes to efforts to prevent, detect and reduce corruption in customs. Also if any corruption issues are found during the auditing process, the issues are referred to the Department of Guidance and Inspection for an investigation.

The Ministry of Trade of Turkish Republic, which undertakes the task of ensuring and supervising the fast, effective, efficient execution of customs services in accordance with the national and international standards, is one of the general budget administrations and carries out its activities with the appropriations given by the central government budget laws. For this reason, its financial activities, decisions and transactions are also externally audited by the Turkish Court of Accounts on behalf of the Turkish Grand National Assembly.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

In Türkiye, our citizens can submit their opinions, suggestions and complaints, including public employees, through CIMER.

In addition, our citizens can submit their complaints and evaluations about the personnel of our Ministry via the website of our Ministry, by sending an e-mail to our Ministry (<https://ticaret.gov.tr/BakanaUlasin>) or by calling the call center of the Ministry. (Phone Number: 444 8 482)

Also, in order to giving notice to all kinds of abuses and violations that related to customs procedures and customs users, as well as smuggling notice, ALO 136 Customs Enforcement Notification Hotline has been established in our Ministry, which provides free service on a 24/7 working basis. Besides, online notification of smuggling incidents can also be made within using the website of our Ministry. The personal identity information of the notified persons is kept confidential in our Ministry.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

N/A

### **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

N/A

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Türkiye is a member of the Southeast European Law Enforcement Center (SELEC) which is a law enforcement, treaty-based, international organization that brings together the resources and expertise of Police and Customs authorities that join synergies in combating more effectively trans-border organized crime in Southeast Europe.

In addition, we have contact points at our General Directorate who are our contact points on the basis of various countries.

## **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

N/A

## **B. TACKLING CORRUPTION IN SPORT**

### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Academic studies are being done regarding to Global Corruption in Sports.  
[https://www.academia.edu/22971552/Sporda\\_K%C3%BCresel\\_Yolsuzluk](https://www.academia.edu/22971552/Sporda_K%C3%BCresel_Yolsuzluk)

- 1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Related research are being made public and published online.  
[https://www.academia.edu/22971552/Sporda\\_K%C3%BCresel\\_Yolsuzluk](https://www.academia.edu/22971552/Sporda_K%C3%BCresel_Yolsuzluk)

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Parliamentary Inquiry took place to search disputes of sports and the violation issues within and come up with sufficient solutions regarding the problems has been realized and shared with public.

## **Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In addition to the crime of bribery regulated in Article 252 of the Turkish Penal Code; sanctions and punishments are imposed under the Law No. 6222 Preventing of Violation and Disorder in Sports against other forms of corruption in sports, such as match-fixing and incentive bonuses.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

Match-fixing, illegal betting and gambling have been criminalized by the laws no.6222 and no.7258 and the regulations in those are fully and effectively implemented. Under the scope of this legal framework, the process of forming a strategy document for combating illegal betting by National Police Department is underway.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

N/A

**Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

N/A

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In Türkiye, our citizens may report any kind of corruption as well as submitting their opinions, suggestions and complaints, through CIMER. Identity information of reporting persons is kept confidential upon their request.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

N/A

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Türkiye is a party to UNCAC and has appointed focal points. In this context, our contributions and efforts to develop international cooperation in this field continue at the relevant meetings.

### **Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Criminal Courts of First Instance are appointed as specialized courts by the Board of Judges and Prosecutors are disponible to have judiciary authority upon these type of crimes. In this sense, protection measures are taken.

**The Law No.6222 Preventing of Violation and Disorder in Sports, Article 23**

**- judgment and procedural provisions**

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Legislative updates are being done and technological facilities are being benefited against aforementioned risks. Further information regarding to money laundering can be obtained through Ministry of Finance Fiscal Crimes Investigation Board (MASAK).

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

N/A

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including

programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In Türkiye, there are independent and autonomous sports federations for each branch of sports. Ethics and discipline committees have also been established in the organizational structure of these sports federations.

The Directive of TFF Ethics Committee can be accessed from the following link:  
<https://www.tff.org/Resources/TFF/Documents/TALIMATLAR/Etik-Kurulu-Talimati.pdf>

The Directive of Discipline in Football can be accessed from the following link:  
<https://www.tff.org/Resources/TFF/Documents/TALIMATLAR/Futbol-Disiplin-Talimati.pdf>

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There are Laws, Regulations and Instructions on sport organizations. Internal controls are being held by Independent Sport Federations Supervisory Boards. Additionally, spendings concerning sport organizations that are receiving public funds from Guidance and Supervision Directorate of our Ministry are being audited.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and

Within the provisions under The Law No.6222 Preventing of Violation and Disorder in Sports cooperation is being done.

representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Provisions of ATHLETE LICENSE, VISA AND TRANSFER REGULATION are imposed.**

<https://www.resmigazete.gov.tr/eskiler/2019/12/20191214-3.htm>

Regulations are being done by related federations. As the framework regulations, there is the Law No.6222.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Ministry of Youth and Sports, which is responsible for establishing the policies to be implemented in the field of sports, prioritizes adherence to the universal values of sports such as friendship, peace and ethical values. All sports stakeholders are strongly encouraged to act in accordance with the highest integrity standards. In addition to this, taking the necessary measures to prevent violence and unethical behaviors in sports is shown among the main objectives in the National Youth and Sports Policy Document.

The mentioned 'Policy Document' can be accessed from the following link: [https://gsb.gov.tr/dosyalar/mevzuatlar/TheNationalYouthandSportsPolicyDocument\(1\).pdf](https://gsb.gov.tr/dosyalar/mevzuatlar/TheNationalYouthandSportsPolicyDocument(1).pdf)

## HOLISTIC QUESTION

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

N/A

## UNITED KINGDOM (UK)

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Her Majesty's Revenue and Customs (HMRC) is aligned to the Cabinet Office [Government Counter Fraud Functional Standard](#) for Internal Fraud where it is assessed against a fraud maturity matrix each year. As good practice, HMRC also follows guidance and best practice as set out by the [Centre for the Protection of National Infrastructure](#) where the corruption is linked to personnel.

Another example here is the UK Border Force which has a mature integrity programme: this has implemented improvements to Border Force's response to integrity issues and continues to deliver updated policies and procedures as well as an evolved Anti-Corruption Intelligence Unit.

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

HMRC has an Insider Threat Task Force and an Internal Investigations department working in collaboration with stakeholders. Internal Investigations serves all of HMRC when tackling internal fraud and corruption. This work is overseen under a defined strategy and action plan with good governance in place. HMRC also works closely with other law enforcement partners including UK Border Force, where there is corruption identified at the border as part of the [UK Anti-Corruption Strategy](#).

Furthermore, the UK Border Force has a dedicated Insider Threat and Integrity function dedicated to maintaining the integrity of staff in UK Border Force. This unit works to improve policy and procedure for Border Force and where necessary detect integrity or corruption issues, whilst working alongside Internal Governance staff from HMRC, seeking to deliver against the borders priorities in the UK Anti-Corruption Strategy.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

HMRC has a rolling prevention programme which focuses on organisational learning and best practice to raise awareness of internal fraud including addressing integrity. These are delivered to all new starters and targeted at areas of concern and are delivered face to face or via online Teams presentations. Border Force has a programme of Insider Threat and Integrity Awareness sessions for all staff and mandatory bribery and corruption training.

Furthermore, UK Border Force has a rolling programme of Integrity Awareness Sessions, delivered face to face to front line staff. Each Border Force command has an integrity lead responsible for implementing lessons learned on integrity as well as the national programme implementing policy changes.

**Principle 2: Implementing appropriate integrity standards**

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes

These are set out as part of the [Civil Service values](#) as well as HMRC's and Border Force's own values. Integrity standards also feature in specific conduct policy within HMRC. Border Force has a code of ethics and a clear discipline and conduct policy.

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See 2.a.

Additionally, within HMRC these standards are set out within Conduct guidance for all HMRC staff known as the Upholding Our Standards of Conduct policy. This has been live since February 2020.

### Principle 3: Transparency

- 3.1 Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

UK customs rules and regulations are publicly available. Internal guidance is available to HMRC staff on customs processing at the border which is processed on HMRC's behalf by UK Border Force. For example, [Business tax: Import, export and customs for businesses - detailed information - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/business-tax-import-export-and-customs-for-businesses).

- 3.2 Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UK legislation covers appeals and complaints for customs activity, processes for disputes are published [UK Trade Tariff: appeals - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/uk-trade-tariff-appeals).

### Principle 4: Automation

- 4.1 Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The UK legislative framework governing our customs regime, in the [Taxation \(Cross-border Trade\) Act 2018](https://www.gov.uk/guidance/taxation-cross-border-trade-act-2018) and its associated secondary legislation, ensures that the UK is compliant with international standards, including the WTO Trade Facilitation Agreement, and WCO frameworks of standards such as [SAFE](https://www.wcoomd.org/en/topics/trade_facilitation/SAFE) (standards to secure and facilitate trade) and the [Revised Kyoto Convention](https://www.wcoomd.org/en/topics/trade_facilitation/kyoto-convention) (standards to promote trade facilitation and effective controls). UK declarations are fully digitised and we have automated communication between government and commercial systems, which means declarations are automatically arrived and assessed with clearance of goods provided within seconds.

- 4.2** Have the procedures referred to in been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes

The procedures were implemented before the onset of COVID-19 and helped to ensure the continued and smooth flow of trade during the pandemic. During the pandemic, we introduced additional temporary facilitations for important healthcare goods, such as reliefs on customs duties and value added tax. We also introduced measures to reduce face-to-face contact, such as extending the validity or accepting digital copies of certain accompanying trade documents, like the ATA Carnet.

- 4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

[Sign in to HMRC excise, import and export services - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/sign-in-to-hmrc-excise-import-and-export-services)

[Get UK customs clearance when importing goods into the UK: step by step - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/get-uk-customs-clearance-when-importing-goods-into-the-uk-step-by-step)

[Making a full import declaration - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/making-a-full-import-declaration)

- 4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

By moving away from paper declarations and ensuring all declarations are in a data processed format it ensures consistent risking can occur on all movements into and out of the UK. Border Force has an evolved intelligence, risk analysis and targeting function which uses technology to identify targets for frontline officers.

## Principle 5: Reform and modernization

- 5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Border Force operating procedures and policies are periodically reviewed and updated. The government is also generally reviewing and modernising its borders now, setting out its objectives in the 2025 UK Border Strategy. This is being co-designed with industry stakeholders and there is ongoing consultation to ensure maximum input and transparency for border users.

## Principle 6: Human resources management

- 6.1 Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

UK Civil Service recruitment is overseen by the Civil Service Commission, there are published rules and guidance for fair and open competition in recruitment. [Microsoft Word - RECRUITMENT PRINCIPLES April 2018 FINAL .doc \(independent.gov.uk\)](#)

- 6.2 Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In March 2021 HMRC has voted for and accepted a new Pay & Contract Reform deal over 3 years voted for staff from various levels of seniority. This was backdated to June 2020 and saw a 13% increase in pay over the period.

## Principle 7: Relationship with the private sector

- 7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

HMRC forms part of the J5 – [Joint Chiefs of Global Tax Enforcement](#) as UK representative together with Australia, US, Canada and Netherlands. The J5 recently held conversations with finance partners in the public sector as part of a J5 Public Private Partnership and the new Global Financial Institutions Summit. The J5 PPP has a multilateral public-private work stream focused on shared best practise to tackle Corruption and Insider Threat.

## Principle 8: Audit and reporting

- 8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

Both HMRC and UK Border Force operate a three line of defence model to assurance and audit, with first line assurance undertaken by frontline operations, 2<sup>nd</sup> line assurance undertaken within HMRC and Border Force own assurance directorates and independent reviews undertaken by independent organisations. For HMRC these are undertaken by a range of organisations – such as Her Majesty's Inspectorate of Constabulary Fire & Rescue Service, Independent Office for Police Conduct, Investigatory Powers Commissioners Office as well as having to satisfy independent prosecutors within the UK e.g. Crown Prosecution Service, Crown Office Procurator Fiscal Service and Public Prosecution Service for Northern Ireland for charging decisions. For UK Border Force these independent organisations are the Government Internal Audit Agency and the UK Independent Chief Inspector of Borders and Immigration. These reviews are published [Independent Chief Inspector of Borders and Immigration - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/independent-chief-inspector-of-borders-and-immigration)

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

Border Force and HMRC have a robust complaints mechanism in place including whistleblowing procedures for staff to report suspicions or wrongdoing as well as similar processes to receive information from third parties. HMRC routinely receives and shares intelligence through legal gateways.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on [Countering Corruption in Customs](#).

Where applicable, please provide links to relevant information.

The UK is fully supportive of the work to tackle corruption in customs and committed to delivering on the priority areas set out in the [G20 2017 HLP's on countering corruption in customs](#). The UK is an active member of the WCO Integrity sub committee, has contributed to the WCO integrity development guide and is now involved in the development of a WCO "internal affairs" training package.

## **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UK Border Force is represented at the [World Customs Organisation](#) (WCO) Integrity subgroup and has provided input into the WCO Integrity development guide.

HMRC has made representations to a number of international partners specific to countering corruption from internal fraud mostly through capacity building at the requests of hosts. HMRC works through its internationally accredited Fiscal Crime Liaison Officer network. HMRC is also proactive as a lead partner in the J5 (see Q7).

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes – international co-operation is undertaken with other countries on the development of anti-corruption policies and procedures. For HMRC, the Fiscal Crime Liaison Officer network works internationally to provide co-operation with other countries on the development of anti-corruption policies and procedures.

## **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes, Intelligence is gathered and shared in the UK on corruption in organised crime. Border Force work with HMRC and the UK National Crime Agency. All are represented nationally at the National Police Counter Corruption Advisory Group to share best practice and organisational learning on internal fraud and corruption.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There is continuous operational monitoring of current threats and emerging trends which are subsequently used to raise awareness and support capacity building within key national stakeholders (i.e., sports bodies, gambling regulators, government, etc.).

The UK Gambling Commission's [Sports Betting Intelligence Unit \(SBIU\)](#) collects information and develops intelligence about potentially corrupt betting activity involving sport. It works closely with international stakeholders such as Interpol ([Match Fixing Task Force](#)), Europol ([AP Sports Corruption](#)) and the Council of Europe ([Group of Copenhagen](#)) to identify risks, threats and emerging trends. It feeds key operational and strategic insights into the national stakeholder group – the [Sports Betting Integrity Forum \(SBIF\)](#).

1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Good practice, research and education packages are shared with stakeholders and the public on the Sports Betting Integrity Forum's website:

[Research and Education - Sports Betting Integrity Forum \(sbif.uk\)](#)

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Much stakeholder engagement is carried out by the Gambling Commission's [SBIU](#) and the [SBIF national stakeholder group](#) with a view to awareness raising in key stakeholder groups. For example, key personnel from within relevant public authorities, private sector organisations, academia and international stakeholders such as overseas regulators and [National Platforms](#) have been invited to speak at both SBIF meetings and the SBIF annual stakeholder conference. Furthermore, there is a vast amount of key information contained on both the SBIU and SBIF website that are available in the public domain.

## **Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The following primary legislation can be used to prosecute different aspects of corruption in sports:  
Bribery Act - Sections 1 and 2 - <https://www.legislation.gov.uk/ukpga/2010/23/crossheading/general-bribery-offences>  
Fraud Act - Section 1 - <https://www.legislation.gov.uk/ukpga/2006/35/section/1>  
Gambling Act 2005 - Section 42 - <https://www.legislation.gov.uk/ukpga/2005/19/section/42>  
Criminal Law Act - Section 1 - <https://www.legislation.gov.uk/ukpga/1977/45/section/1>

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling

and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

There is no specific criminal offence of match-fixing or competition manipulation. As noted in the previous response, various pieces of legislation exist that can be used to prosecute different aspects of corruption in sports.

The lack of a specific 'sports corruption' or 'competition manipulation' offence, as well as the lack of a dedicated law enforcement agency with oversight for such offences, can present challenges in pursuing the prosecution of match-fixing type offences.

To support the prosecution of suspected offences of competition manipulation, a national prosecutor (from within the Crown Prosecution Service) has joined the Sports Betting Integrity Forum. This dedicated point of contact has presented to national stakeholders to raise awareness of the challenges and relevant considerations when pursuing sports corruptions investigations. They have also provided specialist guidance and investigatory advice to law enforcement agencies. They are also available to support the integrity monitoring efforts of major international sporting events hosted within the UK.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

[UK anti-corruption strategy 2017 to 2022 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/612222/uk-anti-corruption-strategy-2017-to-2022.pdf) (see pages 46-47)

[Gold Framework - Guidance on UK-level support available when bidding for and staging major sporting events \(publishing.service.gov.uk\)](https://publishing.service.gov.uk/guidance/612222) (see pages 13 and 29)

[Strategies and decision-making framework for the Sports Betting Intelligence Unit - Gambling Commission](https://www.gamblingcommission.gov.uk/strategies-and-decision-making-framework-for-the-sports-betting-intelligence-unit)

[Strategy and GB Action Plan - Sports Betting Integrity Forum \(sbif.uk\)](https://sbif.uk/)

### Principle 3: Ensure effective law enforcement against corruption in sport

3.1 Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

'Prosecuting corruption in sport' does not form part of any standard training that is rolled out to UK law enforcement officials (although this question might be better directed to a suitable UK LEA representative). General levels awareness of such types of criminality in UK policing are therefore not considered to be high.

However, both the UK Gambling Commission and National Crime Agency (NCA) attend the Interpol Match Fixing Taskforce who provide capacity building training to global law enforcement agencies. Potential opportunities to raise awareness within UK LEA are therefore currently being explored.

Opportunities to raise awareness within UK LEA are currently being explored by the NCA and they have begun work to provide training and raise awareness of corruption in sport across law enforcement. Work in this area focuses broadly on the following areas: Corruption in Sport, Match Fixing/Betting. Child Sexual Abuse and Exploitation in Sport and Modern Slavery in Sport.

3.2 Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Numerous sports bodies have 'whistle-blower' hotlines for their participants to report concerns regarding suspected corruption in sport (see examples):

[Reporting an approach or suspicious activity - The Football Association](#)

[RaceWISE - The British Horseracing Authority](#)

The Gambling Commission also operates a confidential reporting hotline that allows people to report concerns around match-fixing and sports betting integrity: <https://www.gamblingcommission.gov.uk/contact-us/page/report-something-in-confidence>

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Colleagues within the UK Gambling Commission's SBIU are regular attendees and presenters at [Interpol's Match Fixing Taskforce \(IMFTF\)](#), as well as [Europol's AP Sports Corruption](#).

The UK Gambling Commission's 'Betting Integrity Lead' has been acknowledged as an 'expert contributor' to the recently published [UNODC Global Report on Corruption in Sport](#) and has also contributed to the soon to be published *UNODC-IOC-Interpol Guide on the Investigation of the Manipulation of Sports*.

The UK's National Platform (comprising the operational [SBIU](#) and strategic [SBIF](#)) is a member of the Council of Europe's "[Group of Copenhagen](#)".

The UK Gambling Commission's 'Betting Integrity Lead' (who is also the Coordinator of the UK's National Platform) is an [elected member](#) of the oversight bureau for the Council of Europe's "[Group of Copenhagen](#)".

Answer continued: The UK Gambling Commission's SBIU are members of the Group of Copenhagen working group who were heavily involved in the development of the '[Typology Framework](#)' - a tool classifying the different types of competition manipulation. The UK Gambling Commission have also contributed to further Council of Europe working groups on 'data protection' and 'alert and surveillance system'.

The GB Gambling Commission also supported Council of Europe [KCOOS initiative](#) by sending the team on expert missions to Cyprus and Latvia.

The UK is a founding partner of the International Partnership Against Corruption in Sport (IPACS), and sits on the IPACS Bureau (as well as engaging in the development of actions through its Task Forces).

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

[Sports Betting Intelligence Unit \(SBIU\) - Gambling Commission](#)

[Home - Sports Betting Integrity Forum \(sbif.uk\)](#)

### **Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See response to Q 1.1.

Furthermore, the SBIF recently hosted a webinar in which a specialist training organisation delivered insights to national stakeholders regarding key considerations when conducting integrity investigations involving cryptocurrency.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

[The money laundering and terrorist financing risks within the British gambling industry - Gambling Commission](#) (see 'Section 9 – Betting' which outlines a number of emerging risks relating to sports betting integrity and sports corruption/match-fixing).

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See response to Q 4.1

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

[Gold Framework - Guidance on UK-level support available when bidding for and staging major sporting events \(publishing.service.gov.uk\)](#)

[Betting Integrity Support for Major Sporting Events - Gambling Commission](#)

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

[Code of practice | \(sportsbettinggroup.org\)](https://www.sportsbettinggroup.org/)

[A Code for Sports Governance | UK Sport](#)

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The SBIF national stakeholder group brings together representatives from sport governing bodies, betting operators, trade associations, law enforcement, prosecutors, and gambling regulation, to address the risks of match-fixing and threats to sports betting integrity

[Current membership - Sports Betting Integrity Forum \(sbif.uk\)](https://sbif.uk/)

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Within the UK there is no national governing body providing regulatory oversight of the activities of sporting agents or intermediaries involved in the transfer of athletes between clubs, associations and sports organisations. However, some individual sports governing bodies provide a regulatory framework by insisting that only individuals and companies wishing to act as agents or intermediaries must be registered with the sports' individual agents registration scheme ([Rugby](#) and [Football](#) as examples within England).

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Yes. The [UK Anti-Corruption Strategy](#) set out a road map to maintain integrity in domestic and international sport which included signing the [Macolin Convention](#) which established the UK Government's commitment to addressing issues around the manipulation of sporting events (the UK is looking to ratify the Convention in the near future). The strategy also signposts the [UK Code for Sports Governance](#) published by Sport England and UK Sport. The Code for Sports Governance sets out the levels of transparency, diversity and inclusion, accountability and integrity that are required from those organisations who seek – and are in receipt of – UK Government and National Lottery funding from Sport England and/or UK Sport.

**HOLISTIC QUESTION**

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

- [UK anti-corruption strategy](#)
- UK signing of the [Macolin Convention](#)
- [Gold Framework - Guidance on UK-level support available when bidding for and staging major sporting events \(publishing.service.gov.uk\)](#)
- [Betting Integrity Support for Major Sporting Events - Gambling Commission](#)
- [UK Code for Sports Governance](#)

## UNITED STATES (US)

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

U.S. Customs and Border Protection (CBP) serves as the primary agency responsible for customs in the United States. As part of the executive branch, CBP employees are subject to the same comprehensive codes of conduct and ethics requirements as all executive branch employees. An overview of these requirements can be found in the U.S. self-assessment checklist for the Second Cycle Review under the UNCAC Implementation Review Mechanism, which is located on the U.S. UNCAC country profile page.

In addition to existing ethics and integrity requirements, CBP established a Comprehensive Integrity Strategy in 2015<sup>8</sup> that provided a framework for the agency's prevention, detection, investigative, awareness, and response efforts. It highlights that integrity is a cross-cutting responsibility shared throughout the agency.

In this strategy, CBP notes that the agency's integrity assurance process includes a thorough initial screening of applicants, pre-employment polygraph examinations of law enforcement candidates, and an exhaustive background investigation. These tools combined, enhance CBP's ability to identify vulnerabilities and allow for a thorough vetting of the men and women seeking employment. Periodic reinvestigations of an employee's background are conducted throughout an employee's career in order to identify emerging integrity and conduct concerns.

Below is a brief description of the four focus areas of the Strategy.

#### **Prevention**

Preventing corruption and misconduct is important in fostering a culture of integrity because it ensures that the CBP workforce is comprised of individuals who are already committed to the highest levels of ethical conduct and continuously pursue opportunities to renew and strengthen that commitment. Prevention is a two-pronged process. First, it entails screening candidates to

<sup>8</sup>

<https://www.cbp.gov/sites/default/files/documents/CBP%20Integrity%20and%20Personal%20Accountability%20Strategy%20091814.pdf>

ensure that only those with the highest level of integrity are accepted for employment with CBP. Second, current employees are periodically reinvestigated and receive training to reaffirm their commitment to integrity. CBP employs multiple tools and capabilities to prevent workforce integrity issues including background investigations, pre-employment polygraph examinations for law enforcement candidates, periodic reinvestigations of existing employees, and numerous training options.

### ***Detection***

In addition to vigorous efforts to prevent corruption, CBP actively seeks to identify instances of corruption to neutralize and remove integrity related threats from the workforce. CBP takes an intelligence-driven approach that applies behavioral science and analytical research methods to identify potential indicators of workforce corruption. Intelligence driven detection has been improved by the significant steps CBP has taken in its ability to gather and analyze data anomalies that indicate a likelihood of corruption from operational data, background investigations, polygraph examinations, and known cases of corruption.

### ***Investigation***

Once potential instances of corruption or misconduct have been identified, CBP Office of Internal Affairs (IA) is the primary entity which investigates to determine whether the allegation or threat is valid and requires a response. CBP IA maintains a highly-trained cadre of criminal investigators who diligently and thoroughly investigate allegations of employee corruption. CBP IA seeks to collaborate and share information with its law enforcement partners within the DHS Office of Inspector General (OIG), Immigration and Customs Enforcement (ICE), Office of Professional Responsibility (OPR) and the Federal Bureau of Investigation (FBI)-led Border Corruption Task Forces (BCTFs).

### ***Response***

A successful Agency response includes implementing appropriate corrective action through the Agency's disciplinary program, addressing employee concerns, evaluating any vulnerabilities and failures in Agency operations, and recommending appropriate modifications to operations and prevention strategies. The Agency must have a transparent and well-publicized disciplinary process, so that employees are fully and fairly informed of their legal and ethical obligations and can behave accordingly.

- 1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

CBP's Office of Professional Responsibility (OPR) is responsible for ensuring compliance with all CBP-wide programs and policies relating to corruption,

misconduct, or mismanagement, and for executing CBP's internal security and integrity awareness programs. Through its national headquarters in Washington, DC, and strategically located regional field offices, OPR screens potential CBP employees for suitability; conducts polygraph examinations for law enforcement positions; educates employees concerning ethical standards and integrity responsibilities; investigates allegations of employee corruption and serious misconduct, and evaluates security threats to CBP employees, facilities, and sensitive information.

OPR has conducted staffing analyses to ensure adequate numbers of investigators. It is currently engaged in a hiring initiative to increase the number of personnel in investigative operations and certain mission support positions to ensure we can appropriately conduct the oversight and investigative mission.

- 1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

In 2022, CBP created an Accountability and Transparency webpage on the public-facing website where the public can find a variety of information including policies, press releases on key cases, annual reports on investigative and accountability activity, as well as monthly statistics on employee arrests. This includes the number of cases related to corruption.

CBP employees are also required to take ethics training courses online. These courses provide an overview of executive branch ethics requirements, including codes of conduct and integrity measures.

## **Principle 2: Implementing appropriate integrity standards**

- 2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

- 2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As referenced above, all executive branch employees are required to respect and adhere to the principles of ethical conduct set forth in the *Standards of Ethical Conduct for Employees of the Executive Branch*, as well as the implementing standards in supplemental agency regulations. CBP has also put in place *Standards of Conduct* to which all CBP employees are required to follow. These *Standards of Conduct* clearly outline prohibited action that all employees must avoid, including, but not limited to, “using public office for private gain” and “giving preferential treatment to private individuals or organizations.” Failure to do so will result in administrative or disciplinary action according to the Table of Penalties and Offenses.

Information on these various standards and codes of conduct can be found on the CBP website, located at <https://www.cbp.gov/about/ethics-standards-conduct>.

Additionally, CBP publishes an annual report with key statistics regarding misconduct and corruption. The purpose of this report is to increase transparency and awareness of CBP’s efforts to prevent, detect, and investigate misconduct and corruption among CBP employees and to highlight examples of the breadth and depth of work OPR does on behalf of the entire CBP workforce. This report is publicly available at <https://www.cbp.gov/ro/node/377788>

### **Principle 3: Transparency**

- 3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

CBP facilitates legitimate trade, enforces law, and protects the American economy through the administration of various statutes and regulations. The framework for customs procedures in the United States is set forth in Title 19 of the Codes of Federal Regulations.

Additionally, CBP has systems in place to minimize “face to face interaction.” In 2016, CBP fully transitioned to the Automated Commercial Environment (ACE) which offers trade parties the ability to electronically file import and export transactions; including options for electronic payments. The ACE system is now a ‘Single Window’ allowing for manual processes to be streamlined and automated, paper to be eliminated, and the international trade community to more easily and efficiently comply with U.S. laws and regulations. To help the trade community better understand and more effectively utilize the

ACE system, CBP offers public events and webinars as well as training guides and courses. Trainings on how to use ACE can be found at <https://www.cbp.gov/trade/ace/training-and-reference-guides>.

More information about ACE can be found at the CBP website < <http://www.cbp.gov/trade/automated>>.

- 3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Section 174 of Title 19 of the Codes of Federal Regulations deals with the administrative review of decisions of the port director and Center director, including the requirements for the filing of protests against such decisions, amendment of protests, review and accelerated disposition, and provisions dealing with further administrative review. The term port director means the person who has jurisdiction within the geographical boundaries of their port of entry unless the regulations provide that particular trade functions or determinations are exclusively within the purview of a Center Director or other CBP personnel. The term "Center director" means the person who manages their designated Center and is responsible for certain trade decisions and functions concerning that Center and the importers that are processed by that Center. Matters that can be protested include clerical errors, mistakes of facts and other inadvertences, as well as administrative decisions.

Additionally, 19 CFR Part 182 covers provisions applicable to Canadian and Mexican exporters and producers regarding administrative review and appeal of adverse marking decisions under the United States-Mexico-Canada agreement.

#### **Principle 4: Automation**

- 4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The United States, through CBP, is an active participant in the WCO. CBP has led discussion at the WCO on the timely release of cargo and highlighted the importance of advanced data and automation to expedite the processing of cargo in all modes.

Information on release procedures can be found on the frequently asked questions page of the ACE portal, located at <https://www.cbp.gov/trade/automated/ace-faq>

- 4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

Information on CBP's COVID-related policies and practices can be found on its website, located at <https://www.cbp.gov/trade/basic-import-export/covid-19-relief-imports>

- 4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See response to question 3.1

- 4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

The National Targeting Center (NTC) is a key component of CBP's comprehensive border security and management strategy to safeguard travelers and cargo. NTC is the central node within the agency where advance data, access to law enforcement and intelligence resources, and enterprise systems converge to conduct the vetting necessary to identify travelers and shipments that pose the highest risk potential to U.S. security, economy, and public safety. Targeting traveler and cargo information plays a pivotal role of CBP's layered security strategy by extending our borders outward in order to

identify and mitigate threats before they board (or are laden on) conveyances destined for the United States.

## Principle 5: Reform and modernization

- 5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

CBP frequently takes measures to update outdated and burdensome practices and procedures. To ensure transparency, public guidance is posted on CBP.gov. Additionally, as an agency under the Department of Homeland Security (DHS), CBP is subject to oversight by the DHS Office of Inspector General. The DHS OIG conducts and supervises independent audits, investigations, and inspections of the programs and operations of DHS, and recommends ways for DHS to carry out its responsibilities in the most effective, efficient, and economical manner possible. The DHS/OIG also seeks to deter, identify and address fraud, abuse, mismanagement, and waste of taxpayer funds invested in Homeland Security. CBP is also subject to audits by the Governmental Accountability Office (GAO), which serves as the U.S. Supreme Audit Institution. Both DHS/OIG and GAO reports are publicly available.

Any member of the public can also request records from CBP through the Freedom of Information Act (FOIA). Federal agencies are required to disclose any information requested under the FOIA unless it falls under one of nine exemptions which protect interests such as personal privacy, national security, and law enforcement.

## Principle 6: Human resources management

- 6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

CBP established and follows the CBP Merit Promotion Plan. The Plan establishes policy for competitive selection procedures within CBP. It complies with all Title 5, United States Code (U.S.C.) Chapter 33, "Examination, Selection and Placement" B. 5 U.S.C. § 2301, "Merit System Principles" C. Title 5 Code of Federal Regulations (CFR) Part 335, "Promotion and Internal Placement."

- 6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

CBP's Office of Field Operations (OFO) is committed to providing customs administration employees with rewarding assignments and developmental opportunities that serve to fulfill career goals. OFO provides all employees access to developmental resources in their OFO Occupational Handbook which provides career path and other career-related subject matter and tools to support employees in achieving their professional goals. Additional information on pay scales and benefits is publicly available on the CBP website at <https://www.cbp.gov/careers/cbpo-pay-and-benefits>.

## **Principle 7: Relationship with the private sector**

- 7.1** What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

The Customs Trade Partnership Against Terrorism (CTPAT) program has partnered with over 11,000 companies to ensure their supply chain is secure and meeting the requirements to the CTPAT program. CTPAT has regular and reoccurring meetings with the trade to discuss operational challenges, security improvements, and best practices.

In addition, the Office of Trade Relations utilizes several measures to promote open, transparent and productive relationships with the private sector to include the Commercial Customs Operations Advisory Committee (COAC), trade symposiums, roundtables, and educational webinars designed to update and engage the private sector on policy changes and issues within our agency.

## Principle 8: Audit and reporting

- 8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

CBP OPR leverages monitoring and auditing capabilities to detect integrity issues and anomalous behavior on CBP information technology systems.

CBP has taken a number of steps to ensure we are meeting investigative standards established by the Council of Inspectors General on Integrity and Efficiency (CIGIE) regarding investigations as well as providing specialized training to our investigators.

- 8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

CBP employees are required to report allegations of misconduct to the Joint Intake Center (JIC). They may do so anonymously if they so choose. The contact information is published on our internal. Members of the public may also report misconduct to the JIC or the CBP Information Center.

The United States also maintains a number of systems available for whistleblowers, including those in CBP, to report, among other things, fraud and corruption. For example, the government website *Oversight.gov* provides a centralized site to help whistleblowers report fraud, waste, and abuse in federal programs. The website not only provides information about how to report such acts, it also helps whistleblowers navigate to the appropriate reporting channel. *Oversight.gov* is complemented by other reporting channels. For example, the U.S. Office of Special Counsel (OSC), which serves as a confidential channel for disclosures by federal employees, former employees, and applicants, of fraud, waste, and abuse, and investigates claims of whistleblower retaliation against federal employees, former employees, and applicants, had previously launched an updated and more streamlined complaint form to make it even easier for reporting persons to confidentially disclose alleged wrongdoing. The user-friendly complaint form is accessible on *OSC.gov*.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

### **Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

CBP OPR participates in the Federal Bureau of Investigation (FBI)-led Border Corruption Task Forces (BCTF) around the country and works closely with the Department of Homeland Security Office of Inspector General and the Drug Enforcement Administration, as well as other state and local law enforcement agencies.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The U.S. Department of Justice, Office of International Affairs is the designated Central Authority for international cooperation in criminal matters. In this capacity, the Office of International Affairs actively exchanges information, with Central and Competent Authorities, in response to mutual legal assistance requests. Additionally, the Office of International Affairs represents the Department of Justice in a wide variety of international meetings, conferences, and seminars with a view toward enhancing and strengthening relationships

with foreign partners, in furtherance of international cooperation in criminal investigations and prosecutions, including cases focused on countering corruption in customs. CBP OPR also participates in the World Customs Organization Integrity Subcommittee.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

CBP OPR operates a behavioral research program that studies corruption and misconduct to identify trends and inform/improve prevention, detection, and investigative efforts.

Additionally, in 2020, the Government Accountability Office published a study on trade-based money laundering and how the U.S. government has worked with partners to combat the threat. The report found that some criminal and terrorist organizations use trade-based money laundering to disguise illicit proceeds and fund their operations. These kinds of schemes can rely on misrepresenting the price, quantity, or type of goods in trade transactions. To help fight this practice, Immigration and Customs Enforcement's Trade Transparency Unit has partnered with 17 countries to exchange and analyze trade data. The report also found that this program has faced challenges. For example, other nations may collect trade data in different formats, making comparisons difficult. The full report can be found here: <https://www.gao.gov/products/gao-20-333>.

## **B. TACKLING CORRUPTION IN SPORT**

### **Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport**

- 1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The United States regularly coordinates with its private and public sector partners who conduct studies on a regular basis to better understand specific trends related to corruption risks in sports.

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Due to the sensitive nature of this research and analysis, the United States has not published this information publicly. The United States has published a number of studies related to corruption and money laundering, that does provide insight into related criminal behavior. For example, a 2020 study conducted by the National Institute of Justice found that of nearly 57,000 corruption cases in federal courts spanning 30 years revealed that fraud and bribery dominated the types of conduct underlying criminal cases, accounting for 76% of the lead charges in cases resulting in convictions. Those two unlawful behavior types, combined with extortion and conspiracy, broadly informed the lead charges in virtually all examined corruption convictions in federal courts from 1985 to 2015.<sup>9</sup>

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The United States works closely with all major sports entities, as well as collegiate associations, gaming regulators, and local and state law enforcement, to implement campaigns to raise public awareness.

<sup>9</sup> <https://nij.ojp.gov/topics/articles/handful-unlawful-behaviors-led-fraud-and-bribery-account-nearly-all-public>

Specifically on corruption education, FBI Agents and analysts regularly meet with athletes and teams to help them understand the ways they may be approached or affected by criminal actors. By connecting with athletes and sporting institutions, the FBI can help athletes and teams protect themselves and encourage the reporting of suspicious or illegal activity.

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

2.1 Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Federal U.S. law criminalizes sports bribery and codifies that offense in Title 18, United States Code, Section 224. Individuals, operating as or through an enterprise, that engage in a pattern of racketeering conduct that includes sports bribery are also subject to prosecution under the Racketeer Influenced and Corrupt Organizations (RICO) Act, codified at Title 18, United States Code, Section 1961-1968. Other federal U.S. laws that prohibit bribery and related offenses that may apply to corruption in sports include Title 18, United States Code, Sections 201 (bribery of federal public officials), 666 (federal program bribery), 1341/1343 (mail/wire fraud), 1346 (honest services fraud), 1951 (extortion), and 1952 (Travel Act).

CRM also notes the following criminal conduct laws, found in [Title 18 of the United States Code](#) and elsewhere:

- Sec. 666 - Theft or bribery concerning programs receiving federal funds
- [18 U.S.C. § 201](#), Bribery and gratuities: Prohibits public officials from accepting bribes or gratuities to influence their government actions.
- Initiation of U.S. civil forfeiture proceedings based on U.S. money laundering offenses committed with respect to foreign predicates (e.g., bribery): [18 U.S.C. § 981](#).
- The Foreign Corrupt Practices Act of 1977, as amended, [15 U.S.C. §§ 78dd-1, et seq.](#) (FCPA), was enacted for the purpose of making it unlawful for certain classes of persons and entities to make payments to foreign government officials to assist in obtaining or retaining business

The FBI also works with our private sector partners to report and enforce these offenses.

2.2 Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

Several Federal U.S. statutes apply to prohibit sports gambling or activities related to sports gambling, as well as corruption more generally, including the following:

- (1) The use of a wire communication facility to transmit in interstate or foreign commerce bets or wagers and certain types of information relating to bets and wagers by a person engaged in the business of betting or wagering; this includes bets on sporting events or contests (18 USC Section 1084);
- (2) Owning or conducting a gambling business of certain size and duration that violates the law of a State; expressly includes bookmaking (18 USC 1955);
- (3) The use of a facility in interstate or foreign commerce with the intent to distribute proceeds of or to facilitate or carry on an unlawful activity, which is defined to include a business enterprise involving gambling in violation of the laws of a State or of the United States; applies to sports gambling that violates State or United States law (18 USC 1952);
- (4) The interstate transportation of wagering paraphernalia to be used, among other things, in bookmaking and in wagering pools with respect to a sporting event, unless such betting is legal under state law (Title 18, United States Code, Section 1953); and
- (5) The accepting of payments in connection with “unlawful Internet gambling,” that is, transmitting “a bet or wager by any means which involves the use, at least in part, of the Internet where such bet or wager is unlawful under any applicable Federal or State law”; applies to sports gambling that otherwise meets the definition (31 USC Sections 5361-5367).
- (6) Individuals, operating as or through an enterprise, that engage in a pattern of racketeering conduct that includes these types of illegal gambling activities prohibited by statutes specifically listed in 18 USC Section 1961(1) are also subject to prosecution under the Racketeer Influenced and Corrupt Organizations (RICO) Act, codified at Title 18, United States Code, Section 1961-1968.

- (7) Initiation of U.S. civil forfeiture proceedings based on U.S. money laundering offenses committed with respect to foreign predicates (e.g., bribery) (Title 18, United States Code, Section 981).
- (8) Corruptly giving, offering, or promising anything of value to, or demanding, seeking, or accepting anything of value by, a public official, in exchange for official acts (Title 18, United States Code, Section 201).
- (9) Corruptly giving, offering, or agreeing to give anything of value to, or soliciting, accepting, or agreeing to accept anything of value by, an agent of a state/local government or organization, intending to influence or reward the agent in connection with any business or transaction of such agency or organization (Title 18, United States Code, Section 666).
- (10) The use of mails and interstate wire communications to obtain money or property by false or fraudulent pretenses, representations, or promises (Title 18, United States Code, Sections 1341 and 1343).
- (11) The use of mails and interstate wire communications in a scheme or artifice to deprive another of the right of honest services (Title 18, United States Code, Section 1346).
- (12) Obstructing, delaying, or affecting interstate commerce by robbery, extortion, or physical violence (Title 18, United States Code, Section 1951).

Please also see the response to 2.1 above. Please also see the following examples of recent U.S. activities involving the prosecution of sports-related corruption. See, e.g.,:

<https://www.justice.gov/usao-edny/pr/bank-julius-baer-admits-laundering-over-36-million-bribes-fifa-case>

<https://www.justice.gov/usao-edny/pr/three-media-executives-and-sports-marketing-company-indicted-fifa-case>

<https://www.justice.gov/opa/pr/bank-julius-baer-agrees-pay-more-79-million-laundering-money-fifa-scandal>

<https://www.justice.gov/usao-edny/pr/former-fifa-official-pleads-guilty-racketeering-conspiracy>

<https://www.justice.gov/usao-edny/pr/justice-department-approves-remission-over-32-million-forfeited-funds-victims-fifa>

<https://www.justice.gov/opa/pr/justice-department-announces-additional-distribution-approximately-92-million-victims-fifa>

The United States can also prosecute corruption in sport at the state or at the federal level depending on the specific circumstances of each individual investigation.

2.3 Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling

corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The United States has developed initiatives, such as the Integrity in Sport & Gaming Initiative to protect athletes and sporting institutions in the United States from criminal threats and influences. The mission is to identify, combat, and disrupt the criminal activities that degrade the integrity of sports and competition and erode public confidence in these cherished institutions. The FBI works in partnership with sport leagues and sport governing bodies, international law enforcement, and independent watchdog groups to identify illegal activity and bring charges against criminal actors.

The United States also has the Rodchenkov Anti-Doping Act of 2019 which imposes criminal sanctions on certain persons involved in international doping fraud conspiracies, to provide restitution for victims of such conspiracies, and to require sharing of information with the United States Anti-Doping Agency to assist its fight against doping, and for other purposes.

Finally, in 2021, the United States published the first ever U.S. Strategy on Countering Corruption. While not specific to corruption in sports, the Strategy does outline an ambitious set of objectives and lines of effort the United States will pursue to prevent and combat all forms of corruption and illicit finance. Many of these lines of effort will directly impact the ability of criminals to engage in corruption in sports.<sup>10</sup>

### Principle 3: Ensure effective law enforcement against corruption in sport

3.1 Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

<sup>10</sup> <https://www.whitehouse.gov/wp-content/uploads/2021/12/United-States-Strategy-on-Countering-Corruption.pdf>

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The DOJ Office of International Affairs has provided training for law enforcement officials, prosecutors, and judges on obtaining evidence from the United States in criminal matters, including investigations and prosecutions focused on corruption in sport. Such corruption focused investigations and prosecutions also have the effect of detecting and preventing corruption in sport. More generally, the DOJ Public Integrity Section has provided training for federal law enforcement officials and prosecutors on investigating and prosecuting federal corruption and related offenses. The FBI also works closely with state and local authorities as well as gaming regulators to provide training and resources available to combat corruption in sports.

3.2 Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Through the FBI's partnership and outreach it encourages its partners to report any concerns directly to the FBI via various reporting channels.

- Integrity in Sports and Gaming coordinators are in place within each FBI field office to conduct outreach to local athletes and teams and to support investigations into illegal sports gambling and sports corruption cases. Citizens have the ability to report and send in anonymous tips to the FBI through various means, including the website: <https://www.fbi.gov/contact-us>
- Additionally, the United States also maintains a number of systems available for whistleblowers to report, among other things, fraud and corruption. For example, the government website Oversight.gov provides a centralized site to help whistleblowers report fraud, waste, and abuse in federal programs. The website not only provides information about how to report such acts, it also helps whistleblowers navigate to the appropriate reporting channel. Oversight.gov is complemented by other reporting channels. For example, the U.S. Office of Special Counsel (OSC), which serves as a confidential channel for disclosures by federal employees, former employees, and applicants, of fraud, waste, and abuse, and investigates claims of whistleblower retaliation against federal employees, former employees, and applicants, had previously launched an updated and more streamlined complaint form to make it even easier for reporting persons to confidentially disclose alleged wrongdoing. The user-friendly complaint form is accessible on OSC.gov.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

4.1 Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes X No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The United States participates in many programmes and task forces who are actively working to combat this threat. The FBI legal attaché offices provide critical and timely support in the defense of its homeland through direct coordination with Interpol, and other law enforcement and security entities.

The United States also participates in the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), and is on the steering committee for the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network).

Additionally, the FBI also supports the ongoing efforts of the Department of Justice to provide long-term justice sector assistance to prosecution and police services in numerous foreign countries. This long-term assistance, which is provided through the Criminal Division's Office of Overseas Prosecutorial Development, Assistance and Training (OPDAT) and the International Criminal Investigative Training Assistance Program (ICITAP), helps to ensure that our foreign partners not only follow the most modern law enforcement techniques, but also respect the rule of law. As a result, the legal attaché offices benefit from their coordination, training, and mutual support. The offices directly coordinate with U.S. embassy representatives by personally representing the FBI as a country team member and serving as the lead federal law enforcement agent for all crimes for which it exercises lead investigative jurisdiction. That includes both counterterrorism and terrorism finance investigations.

4.2 Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases

and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with  links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The DOJ Office of International Affairs of the Criminal Division serves as the U.S. Central Authority and is responsible for incoming MLAT requests, including those related to fraud and corruption. In addition, the United States participates in a number of law enforcement and/or corruption-specific networks, such as the Camden Asset Recovery Inter-Agency Task Force and the Egmont Group. The FBI and Homeland Security Investigations are also a members of the International Anti-Corruption Coordination Center.

### **Principle 5: Tackle corruption in sport related to organized crime**

5.1 Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The FBI and DOJ work closely with private sector partners as well as state and local law enforcement and gaming regulators to monitor trends and to collectively address these threats. Due to the sensitive nature of much of this analysis, U.S. law enforcement does not make this information public.

5.2 Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The FBI and DOJ work closely with private sector partners as well as state and local law enforcement and gaming regulators to monitor trends and to collectively address these threats. Due to the sensitive nature of much of this analysis, U.S. law enforcement does not make this information public.

5.3 Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

U.S. law enforcement and prosecutors maintain constant communication and information sharing with competent authorities such as UNODC and INTERPOL to collectively address these threats.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

6.1 Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There are a variety of U.S. laws and codes that are related to sports integrity investigations. The legal framework utilized varies on a case-by-case basis.

6.2 Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic

reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

U.S. law enforcement and prosecutors coordinate with many sports organizations, some of which have internal controls about the risks associated with sports integrity-related matters.

6.3 Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The FBI maintains constant communication and education with most sport organizations and other law enforcement entities to detect and prevent corruption in sports. Through the FBI's Integrity in Sports and Gaming Initiative, agents and analysts have created and promoted trust and cooperation by regularly meeting with athletes and teams to help them understand the ways they may be approached or affected by criminal actors. By connecting with athletes and sporting institutions, the FBI has helped athletes and teams protect themselves and encourage the reporting of suspicious or illegal activity.

6.4 Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

This is outside of the scope of the United States' organizations.

6.5 Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The United States maintains a constant communication and education with most sport organizations to detect and prevent corruption in sports. The United States has seen three major shifts in law that promote compliance of sports organizations with anti-corruption legislation.

1. The Supreme Court's 2018 decision in *Murphy v. the National Collegiate Athletic Association* gave individual states the ability to legalize sports betting. After this decision, many more U.S. states have voted to allow some form of wagering on sports. The FBI is concerned only with illegal sports betting (see below) and those who prey on the integrity of athletes or sporting institutions to gain an illegal advantage when betting.
2. The Rodchenkov Anti-Doping Act was signed into law in 2020. The act made it a violation of federal law to use prohibited substances or methods to influence a major international sporting competition. Essentially, it makes doping a type of fraud because it deprives other competitors of fair opportunities to further their athletic careers or sports seasons. The act grants the United States the ability to enforce its provisions at any competition in which U.S. athletes participate with three or more athletes from other countries. The competition must also receive financial support from an organization that does business in the United States—this can include a television or radio broadcast in the United States.
3. The Horseracing Safety and Integrity Act was also signed into law in late 2020. This new law standardizes training and racing safety standards.

#### HOLISTIC QUESTION

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

## SPAIN

### A. COUNTERING CORRUPTION IN CUSTOMS

#### Principle 1: Leading by example

- 1.1 Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Spain's risk-based integrity strategy for customs administration is incardinated in the general framework of systems and mechanisms of control both at the national and European Union levels. These control systems, in place for the entire Spanish public administration, are based on a multi-layered approach of permanent internal controls and audit (Internal Audit Service or Sectoral Commission on Customs Security and Control) and periodical external controls and audit (General State Comptroller, European Commission, European Court of Auditors and/or Spanish Court of Auditors).

- 1.2 Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

The different bodies mentioned in question 1.1 above enjoy the necessary means and resources to ensure their correct functioning.

The Internal Audit Service, as an internal control body, has permanent access to all Customs computer applications used to manage customs procedures. It carries out a permanent follow-up of this management and supervises possible irregular conducts.

The Sectoral Commission on Customs Security and Control is a collegiate body in which different customs authorities participate. It is chaired by the Director of the Customs and Excise Department and it brings together territorial and central customs authorities as well as the Internal Audit Service). This Commission analyses the risks of all kinds that threaten customs management, including corruption risks. A Risk Map is periodically drawn up, and this Commission follows the evolution of this map.

In addition, the General State Comptroller (IGAE) carries out numerous control actions each year, both at the central and territorial levels, especially aimed at the economic and financial management of customs.

For its part, the European Commission, through its Directorate General for Budget, carries out an annual control visit on its own resources (customs duties), in which it analyses different areas of management each year, both from the point of view of effectiveness and alignment with existing legislation. The European Court of Auditors carries out a biannual control visit.

**1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

As the Spanish Customs Administration is incorporated (as a Department) in the Spanish Tax Agency (AEAT), it participates in all the strategic planning aimed at strengthening the wider organization's ethical infrastructure. To this end, it has committed to an institutional declaration of ethical commitment at the highest level, which states that the Tax Agency must act with the utmost respect for an articulated set of values, which must be constantly observed.

These values must be duly internalized and shared by those who make up the organization, and in particular by its management. These include the values and principles of effectiveness, efficiency, transparency, objectivity and integrity.

Likewise, by virtue of a Resolution of the Presidency of the Tax Agency dated 17/6/2021, an Ethics Advisory Committee has been created. This Committee has the status of a consultative and advisory body and must play an important strategic role in promoting good practices in the organization as an official forum in which to discuss those ethical issues that deserve special attention in the context of the Tax Agency.

**Principle 2: Implementing appropriate integrity standards**

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Integrity standards and disciplinary sanctions are in line with the general legal framework established for officials and public servants of the Spanish public administration, as per [Royal Decree 33/1986](#), of 10 January 1986, approving the Disciplinary Regulations for Civil Servants of the State Administration.

### Principle 3: Transparency

- 3.1 Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

Customs procedures in Spain are based on the Union Customs Code ([Regulation \(EU\) No 952/2013](#)), the UCC, and implementing provisions.

The UCC provides a comprehensive framework for customs rules and procedures in the EU customs territory, adapted to modern trade realities and modern communication tools. The Union Customs Code aims at a paperless and fully automated customs union. Its aim is to streamline and simplify customs legislation and procedures by offering greater legal certainty and uniformity to businesses and increase clarity for customs officials throughout the EU.

- 3.2 Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Procedures of appeal and review in customs matters are based in the Basic taxation Regulations:

- [Law 58/2003](#), of 17 December 2003 (General Tax Law); Articles 213 to 215 and 222 to 225. (BOE 18 December 2003)
- [Royal Decree 520/2005](#), of 13 May 2005, approving the General Regulation implementing General Tax Law 58/2003 of 17 December 2003 in relation to reviews in the administrative channel; Articles 1 to 3 and 21 to 27. (BOE 27 May 2005)

For more details, please see:

[https://sede.agenciatributaria.gob.es/Sede/en\\_gb/procedimientos/DV01.shtml](https://sede.agenciatributaria.gob.es/Sede/en_gb/procedimientos/DV01.shtml)

## Principle 4: Automation

- 4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As described in question 3.1, the UCC has simplicity, service and speed as its key objectives. It is based in a paperless and fully automated customs union, also reinforcing swifter customs procedures for compliant and trustworthy economic operators.

The UCC has precise customs rules of application. It defines data requirements for customs, pre-arrival and pre-departure declarations, notifications, applications and decisions in an integrated way. The EU Customs Data Model has been designed, in line with international standards like the World Customs Organisation (WCO) data model, to assist national customs authorities in adapting the data requirements to their systems.

In short, the UCC aims to contribute to a harmonised implementation of customs rules and procedures across the EU.

- 4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

As part of the EU Customs Union, Spain has implemented the flexibilities described at EU level by the ["Guidance on Customs issues related to the COVID-19 emergency"](#). These measures concerned different aspects on the application of customs provisions relating to the customs decision-making process, customs procedures and customs formalities due to COVID-19.

- 4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Spain, as an EU Member State, is aligned with the [EU Electronic customs project](#), a major development for the EU's Customs Union. The project aims for EU-wide, fully electronic and paperless customs procedures to create a more efficient and modern customs environment. The project seeks to enhance security at the EU's external borders and facilitate trade.

The EU e-Customs Decision sets the basic framework for creating a paperless environment for customs and trade, laying down the objectives, as well as the structure, means and major deadlines. Subsequently, the European Commission drafted a plan which sets down the vision, objectives, the strategic framework and the milestones to implement the electronic customs initiative, the Multi-annual Strategic Plan.

In addition, useful information and guidance for economic operators is described in Spanish in the [AEAT web page](#).

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

Spain, as an EU Member State, is part of the EU Customs Risk Management Framework (CRMF). Customs at the first point of EU entry has the legal obligation to carry out the security and safety risk analysis on all the cargo regardless of the EU country of destination.

To assess the risks and respond appropriately, a set of criteria for security and safety purposes were developed. The criteria are included in the Member States' risk analysis systems and are used to control consignments crossing the EU border 365 days a year.

In May 2018, the European Commission adopted a Commission implementing decision laying down measures for the uniform application of customs controls by establishing common financial risk criteria and standards (FRC).

The FRC are a set of rules that allow the Member States customs clearance systems to systematically identify (or, "flag electronically"), transactions that present a potential financial risks and that require further scrutiny and/or control action. The FRC encompass the majority of known financial risks and contribute to a more consistent approach to customs controls

For more information: [https://ec.europa.eu/taxation\\_customs/measures-customs-risk-management-framework\\_en](https://ec.europa.eu/taxation_customs/measures-customs-risk-management-framework_en)

**Principle 5: Reform and modernization**

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The reduction of loads and improvement of efficiency in the processes is a continuous activity in the Spanish Customs, in coordination with the EU. The digitalization of customs services is the main tool available to improve efficiency, reduce burdens and fight corruption, avoiding any discretion on the part of officials who manage and make decisions in this area.

All customs decisions are made by the system through risk analysis, preventing their modification by officials (unless expressly authorized by their superiors). All the procedures carried out are collected in a single and unalterable electronic file, which enjoys full traceability in all its elements. A strict access control to corporate applications completes this system.

These procedures are subject to continuous improvement, aiming to make them identical at European level and interconnected in their computerized management with other European customs. This results in efficiency, transparency and equal opportunities and reduction of burdens for all the agents involved in customs management.

Finally, a process of regionalization, nationalization and specialization of management is being carried out that will result, even more, in the unity of criteria and the absence of discretion in customs decisions.

## Principle 6: Human resources management

- 6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

Human Resources management is a key element in the eradication of corruption. The Spanish Customs continues its efforts in improving the administrative career and internal promotion of its officials, while ensuring transparency in the selection and promotion processes. Performance appraisal is a key element.

The Spanish Customs has created a working group that must present in 2022 a project of workload measurement and performance evaluation that will contribute not only to a more efficient management of human resources, but to a more objective and fairer evaluation thereof.

- 6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As described in the previous answer, advance in career and promotion are certainly linked to improvement in work performance and competence improvements by training. Salaries have also a variable component based on performance and the achievement

## Principle 7: Relationship with the private sector

7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

Cooperation with the private sector is essential to gain efficiency, reduce burdens and increase citizens' confidence in the customs institution.

A recent example of cooperation between the Spanish Customs and the private sector is found in the new customs management of low value declarations (online shipments between individuals) after the publication of [Royal Decree-Law 7/2021](#), of April 27, transposing several EU directives and abolishing article 34 of the VAT Law (which established a VAT deductible for shipments of less than €150 between individuals) with effect from July 1, 2021.

This has entailed the management of a huge number of H-7 declarations (48,237,637 only in 2021), which has led to the design of a cooperation procedure with the large online sales platforms (import one-stop shop procedure) that dramatically reduces the administrative burden, both for the citizen who is the final recipient of the shipment and for the intermediary platforms themselves.

At EU level, Spain also participates in expert groups linked to enhance relations with the private sector and sharing of experiences (e.g. EU Trade Contact Group).

## Principle 8: Audit and reporting

8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

As described in questions 1.1 and 1.2, Spain's customs integrity strategy is based in the general framework of mechanisms and systems of control both at the national and EU levels.

The system follows a multi-layered approach of permanent internal controls and audit and periodical external controls and audit.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

Customs officers, as part of the staff of the Tax Agency, are subject to the provisions of [Royal Legislative Decree 5/2015](#), of 30 October, which approves the recast text of the Law on the Basic Statute of the Public Employee, and are also subject to the disciplinary procedures regulated in [Royal Decree 33/1986](#), of 10 January, which approves the Disciplinary Rules and Regulations for Civil Servants of the State Administration.

In addition, in Article 103 of [Law 31/1990](#), of 27 December, creating the Spanish Tax Agency, it is established that the general regime of incompatibilities provided for in [Law 53/1984](#), of 26 December, will apply to the personnel at the service of the Agency. The regime of incompatibilities and the aforementioned regulations affect all personnel, whether civil servants or contractual, who provide their services in the Tax Agency. The fundamental principle is the dedication of the Public Administration's staff to a single post.

The Internal Audit Service is the competent body to advise and report on the queries that are formulated on incompatibility matters within the scope of the Tax Agency. There is a Unit of Incompatibilities and Conflicts of Interest that is responsible for receiving the declarations, requests and writings related to this matter, as well as making proposals to the Office of Conflicts of Interest, which is the competent body to decide on the compatibility or incompatibility of the applications received.

## HOLISTIC QUESTIONS

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

No additional information to those provided in the already responded questions above.

### Strengthening International Cooperation

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As already noted, the EU continually strengthens cooperation between the customs of the Union and third countries. An example of this is the Mutual Assistance mechanism in cases of fraud or corruption: mutual assistance files, the preparation of which is mandatory when an irregularity is detected in customs that exceeds a certain amount, are sent to the Commission and the rest of the Member States. This helps the early detection of similar cases of fraud in other Member States, which are very often linked to those of corruption.

Joint actions of Commission bodies with several Member States are often carried out to investigate cases of irregularities.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Spanish Customs Administration has a broad number of focal points for information exchange and thematic networks, defined depending on the different topics for international cooperation. It also participates in a great number of meetings, conferences and seminars, either at the EU or at the international level, on the main customs-relevant thematic issues.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assessment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Spain participates in different experts groups, both at the EU and the international level, related to customs law enforcement and to the assessment of potential risk of corruption, organized crime and money laundering (e.g. Council of the EU Law Enforcement Working Party, EUROPOL, CEPOL).

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

There are a few private studies related to corruption in sport (e.g. [this study](#), this [proposal of good practices](#) developed by Transparency International Spain or this [set of measures](#) to foster transparency, integrity and the prevention of corruption in sport, also developed by Transparency International).

In addition, Spain's Guardia Civil has released several documents in relation to corruption in sport and the modi operandi of Organised Crime Groups. These documents are called Risk and Operational Disclosure Documents:

- 1/2020 Introduction to the manipulation of sports competitions and betting fraud
- 5/2020 Fraud in sports betting on ghost matches or small-entity events
- Dissemination of a new modus operandi through a Purple Notice (P-1213/4-2022) in collaboration with INTERPOL about an automatic online betting system

G20  
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1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The Spanish Law Enforcement agencies (National Police and Guardia Civil) have signed agreements and protocols in order to improve cooperation and to share the relevant analyses and research activities with the following institutions:

- RFEF (*Real Federación Española de Fútbol*, Royal Spanish Federation of Football)
- AFE (*Asociación de Futbolistas Españoles*, Association of Spanish Footballers)
- DGOJ (*Dirección General de Ordenación del Juego*, Directorate General for the Regulation of Gambling)
- AP Corruption (EUROPOL)
- FEB (*Federación Española de Baloncesto*, Spanish Basketball Federation)
- RFET (*Real Federación Española de Ténis*, Royal Spanish Tennis Federation)
- CSD (*Consejo Superior de Deportes*, High Council for Sport)
- IMFTF (Interpol Match Fixing Task Force)
- UNODC, through its [Global Report on Corruption in Sport](#) programme, in which National Police and the Guardia Civil participated.

1.3 Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Spain's National Police and Guardia Civil have implemented an agreement with the Association of Spanish Footballers (AFE), raising awareness of the risks of corruption in sport and other related crimes.

In the framework of the Protocol with the RFET (Royal Spanish Tennis Federation), the **National Police** and Guardia Civil **have** given technical assistance to raise awareness in integrity on sports and to disseminate the threat of organised crime in sports. This year, they have given [two conferences](#) to top level young tennis players in Barcelona and in Logroño.

In relation to this, the **National Police** and Guardia Civil, together with some delegates of the AFE, had the possibility to give [lectures to footballers as well as representatives from football clubs](#) and related stakeholders in several Spanish regions, in order to inform them about the crimes related to sports (corruption, illegal contracting, etc.) as well as the risks of committing them by players. Also, an informative brochure was delivered in these conferences in order to help to raise awareness in this matter.

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

2.1 Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

From a legal perspective, Spain is mainly tackling corruption in sports in 3 ways:

1. Criminal Code. Article 286bis 1, 2 and 4, Article 286ter 1 and Article 31bis (on the criminal liability of legal persons)

The provisions of article 286 of the Criminal Code will be applicable, in each respective case, to managers, administrators, staff or collaborators of a sporting institution, regardless of the legal entity thereof, as well as the athletes, referees or judges, in regard to such behaviours whose aim is to predetermine or alter in a deliberate and fraudulent way the result of a sporting event, meeting or competition of special economic or sporting relevance.

2. Law 10/1990, of 15 October, on Sport. Article 76.1.c

Actions aimed at predetermining, through price, intimidation or simple agreements, the result of a test or competition will be considered, in any case, as very serious violations of the rules of the game or the competition or general sporting rules.

3. Law 13/2011, of 27 May, on the Regulation of gambling. Article 6 - Objective and Subjective Prohibitions

Betting and gambling are forbidden for activities which, by their nature or due to their object, are grounded on committing offences, misconduct or administrative infringements and/or are concerned with events forbidden by the legislation in force. From a subjective perspective, participation in betting and gambling activities is prohibited to minors and people who have been declared disabled by law or judicial resolution, pursuant to civil legislation.

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**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

Illegal gambling and betting are regulated on the basis of [Law 13/2011](#), of 27 May (mentioned in the previous question). In addition, Spain set up a national body to coordinate the fight against match fixing and betting fraud ([CONFAD](#))

the High Council for Sport, the Directorate General for the Regulation of Gambling and the National Police form part of the Task Force ([Group of Copenhagen](#)) created at the request of the Council of Europe, [EPAS](#) (Enlarged Partial Agreement on Sport), which works as a collaborative network to foster the implementation of national platforms in accordance with the Convention of the Council of Europe on match fixing. This group has met 12 times and is working to foster the creation of national platforms (to which the Convention refers) to exchange best practices and share experiences in this regard. The Group is also an “Advisory Group” of the Macolin Follow-up Committee.

Spain also signed the Convention on the Manipulation of Sports Competitions (The Macolin Convention) on 7 July 2015, but it has yet to ratify it like most other EU Member States. The Macolin Convention entered into force on 1 September 2019.

A prime example of the effectiveness of Spain’s legal framework in tackling illegal gambling and betting activities is “[Operation Bitures](#)”, carried out by the Guardia Civil, to dismantle a criminal network dedicated to bribing professional tennis players and match fixing.

On the other hand, the National Police has been a world pioneer in the investigation of fraud in sports.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

No single institution has competences regarding the fight against match fixing, but many are involved: Leagues, Federations, Public Administration and gaming operators, both at the national and the international level (EU, Council of Europe, OECD, IOC). Maximum coordination is required to this end, and exchanging information is essential.

In Spain, work has already been carried out towards creating a national body to coordinate the fight against match fixing and betting fraud. It is regulated in Order PCI/759/2019, creating and regulating the National Commission against manipulation in sports competitions and betting fraud (CONFAD). To this end, periodical (mostly quarterly) meetings have been held by the different stakeholders involved within the above referred Commission framework. In addition to the Ministry of Consumer Affairs, CONFAD brings together representatives of the High Council for Sport (CSD), the National Police, the Guardia Civil, the Royal Spanish Football Federation, the Royal Spanish Tennis Federation, LaLiga, the Spanish Footballers' Association, Bet365, Sportium, Codere and GVC Holdings.

The CSD also takes part in different meetings of the Task Force of the International Partnership Against Corruption in Sport (IPACS) within the sphere of the OECD.

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The National Police and Guardia Civil carry out a yearly course in Investigation of Economic Crimes for its Judicial Police (Economic Crime Groups), in which actors of the field of corruption in sports, specialized lawyers and judges give conferences to instruct agents and units of the Judicial Police with the aim of giving them resources and support to investigate these kinds of crimes.

Last year, the Chief of the Sports Corruption Section of the Financial Intelligence Unit of the Guardia Civil also gave a conference on integrity in sports to all the Chiefs of Provincial Judicial Police Units, in order to raise awareness and share intelligence and investigation tools concerning this matter. National Police also gives national and international conferences on integrity in sports.

As regards criminal justice and law enforcement, the Spanish Anti-Corruption Prosecutor's Office investigates and hears proceedings of special importance, relating to economic crimes or others committed by public officials in the exercise of their positions related to the phenomenon of corruption. This includes any offence related to corruption in sport.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Further to the general information provided in question B2 of [last year's Accountability Report](#) (pages 261-262), as regards the administrative legal framework, the Sports Betting Alert System (SIGMA), managed by the [Directorate General for the Regulation of Gambling](#), part of the Ministry of Consumer Affairs, allows participants to provide information and access data, without prejudice to the restrictions specified regarding access to personal data provided for in applicable regulations.

This alert system is aimed at preventing and combating fraud in the sports betting market, in particular match-fixing, by detecting, based on the information provided, practices that may fraudulently alter the results of a sporting event. SIGMA is a technical instrument that is constituted as an interactive cooperation network, accessible by telematic means for the participating entities that have signed up to this service. These include the National Police and Guardia Civil, the CSD, sports federations, professional leagues and licensed gambling operators.

By means of this instrument, the information that any participating entity transmits about possible fraud or rigging related to sports is shared with the other members of the system, and they will subsequently be able to use it to check the implications of possible fraud in their specific area of activity.

As for the effective protection of reporting persons, the National Police and the Guardia Civil maintain close relationships with the organizations and institutions directly affected by corruption in sport. Likewise, the figure of protected witness is in force in our legal system.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As indicated in question 2.2, the High Council for Sport, the Directorate General for the Regulation of Gambling and the National Police are part of the Task Force ([Group of Copenhagen](#)) created at the request of the Council of Europe, [EPAS](#) (Enlarged Partial Agreement on Sport), which works as a collaborative network to foster the implementation of national platforms in accordance with the Convention of the Council of Europe on match fixing. This group has met 12 times and is working to foster the creation of national platforms (to which the Convention refers) to exchange best practices and share experiences in this regard. The Group is also an “Advisory Group” of the Macolin Follow-up Committee.

The High Council for Sport participated in the different meetings of the Task Force of the International Partnership Against Corruption in Sport ([IPACS](#)) within the sphere of the OECD. In addition, three Spanish bodies are members of the [GlobE Network](#): the National Anti-Fraud Coordination Service, the Technical Unit of the Judicial Police and the Central Unit of Fiscal and Economic Crime. Spain’s representatives to the GlobE Network have already engaged in discussions regarding the possibility of using it to put in contact national experts and practitioners on corruption in sports, and raise awareness on this issue.

The Gambling Service of the National Police actively collaborates with international organizations such as Europol and Interpol, as well as with other international units dedicated to the investigation of sports fixes.

For its part, the Guardia Civil has delivered a document to Interpol’s Match Fixing Task Force (IMFTF) in order to disseminate *modi operandi* of criminal organisations in sport to other institutions, has made presentations at the annual meetings of this Task Force and has contributed to the revision of a handbook for match-fixing investigators.

The Guardia Civil also participated in the creation of the UNODC’s Global Report on Corruption in Sport, providing experiences, good practices and expertise related to corruption in sports and sport events, money laundering and illegal betting, formal institutional frameworks, evolutions in crime in sports, competition manipulation as well as reporting capacities.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Within the Group of Copenhagen, there is a network that fosters the implementation of national platforms in accordance with the Convention of the Council of Europe on match fixing. The Spanish national platform will be guided by the aforementioned Directorate General for the Regulation of Gambling.

In addition, cooperation with the Union of European Football Associations (UEFA) is ensured via Europol, allowing the enhancement of operational cooperation between law enforcement and football integrity stakeholders.

For its part, the National Police and Guardia Civil have a single focal point for international cooperation in the IMFTF, the GlobE Network, Europol's Analysis Project AP CORRUPTION, and the UNODC, a role played by the Chief of the Anticorruption Section in the Criminal Intelligence Unit of this body.

### **Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Spain's National Police actively collaborates with international organizations such as Europol and Interpol, and with police services of the European Union and other countries, including to monitor new and emerging trends.

The National Police and Guardia Civil exchange information with private sector actors, such as Sportradar. These exchanges of information consist of reports, intelligence, as well as new modi operadi in the digital field. The National Police and Guardia Civil also cooperate with Interpol's IMFTF to disseminate modi operandi to other institutions as well as to exchange information.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As previously noted, the Spanish Anti-Corruption Prosecutor's Office investigates and hears proceedings of special importance relating to economic crimes or others committed by public officials in the exercise of their positions related to the phenomenon of corruption. An annual report containing information regarding corruption, including in sport, is [published on its website](#) (in Spanish only).

The Gambling Service of the National Police conducts investigations, evaluations of criminal typologies, and prepares reports in order to improve a better understanding of the potential risks of corruption in sport related to organized crime and money laundering.

As previously indicated, the Guardia Civil has released several documents in relation to corruption in sport and modi operandi carried out by organised crime groups, the so-called Risk and Operational Disclosure Documents:

Both the National Police and the Guardia Civil actively participate in Europol's operational action EMPACT CFMLAR on money laundering in gambling markets and operational action EMPACT HRCN on high risk criminal networks, both linked to corruption in sport.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As indicated in question 4.1, Spain's High Council for Sport (CSD) participated in the different meetings of the Task Force of the International Partnership Against Corruption in Sport ([IPACS](#)) within the sphere of the OECD. In addition, three Spanish bodies are members of the [Globe Network](#): the National Anti-Fraud Coordination Service, the Technical Unit of the Judicial Police and the Central Unit of Fiscal and Economic Crime.

As also indicated in question 4.1, Spain's National Police and Guardia Civil also participate in other international frameworks, including in relevant UNODC and Interpol processes. Moreover, the National Police also participates in [IntegriSport](#), an EU-funded initiative offered to Judicial and Law Enforcement authorities to develop their awareness of criminal activities endangering sport.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Since the reform of the Criminal Code in 2010 and the entry into force of the criminal liability of legal persons, these entities, in the absence of monitoring and control measures, can be found responsible for certain types of offences. Some of these offences are specifically and directly related to sporting activities and the world of sports competitions, whether professional or not.

Besides the legal framework against corruption in sport also described in previous questions, most federations and sports associations have internal compliances rules, and professional associations should have a compliance plan in place. Likewise, sports federations should agree an internal code of ethics. One example is the [code of ethics of LaLiga](#), which foresees the following:

*“LaLiga rejects any type of corruption, bribery or extortion. Accordingly, all professionals subject to the Code of Ethics, without exception, will refrain from carrying out any type of practice that could be framed within such conduct, to obtain, directly or indirectly, an undue benefit or advantage of any nature, through the use of practices that contravene the Law, the values set out in this document, or the applicable in-house regulations regarding corruption, gifts, invitations, donations, procurement and contracts. Appropriate policies and procedures for the prevention of money laundering and terrorist financing must also be applied in trade relations. In this regard, if there is any doubt about any type of practice and, in particular, whether or not it is banned, or how to act in a given situation, the Compliance Body of LaLiga must be consulted.”*

The statutes of LaLiga also make it mandatory for football clubs associated with its competitions to implement crime prevention systems, thus accrediting that they have a regulatory compliance system

Another notable example of internal compliance rules is the Disciplinary Code of the Royal Spanish Football Federation.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Further to the information provided in the previous question, the High Council for Sport carries out the following functions:

1. Check the adequate justification, the performance of the activity and the fulfillment of the purpose of the subsidies that it grants, in accordance with the provisions of the legislation on subsidies; inspect the books and official and regulatory documents of beneficiaries, without prejudice to the competences that the legislation on subsidies attributes to the General State Comptroller (IGAE); and propose the audits that are considered necessary, as well as their scope, in the cases provided by law.
2. Exercise control and monitoring of the shareholding of public limited sports companies, as well as the supervision thereof, and submit the relevant proposals for resolution.
3. Provide economic and financial advice to sports federations, entities and other sports institutions, to the extent that said entities receive subsidies from public funds; issue reports and management studies entrusted to it.

Additionally, and beyond government activities, in May 2016, Transparency International Spain set up the Commission for Integrity and Prevention of Corruption in Sport, with the aim, among others, of contributing to and promoting transparency and integrity in the field of sport at a general level and, where appropriate, with a specific focus on certain sports, proposing measures to prevent and hinder illegal practices or those linked to corruption in this sector.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Spain promotes cooperation between sports organizations, specially between the RFEF and the AFE, the security forces (National Police and Guardia Civil), the judicial authority and the relevant corruption prevention authorities. In this regard, the National Police and the Guardia Civil have signed cooperation agreements with the RFEF, AFE and the Directorate General for the Regulation of Gambling.

In addition, further to enjoying all the necessary secure reporting channels for whistleblowers, and as indicated in question 6.1, several federations and sports associations have codes of ethics or other internal provisions that foresee cooperation with law enforcement authorities in addressing suspected corruption cases and other misdemeanors.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Even if law enforcement agencies do not carry out activities specifically addressed at agents, representatives or intermediaries, Spain is especially vigilant of potential corruption cases related to the transfer of athletes between clubs, in particular as regards football players.

This is attested by the so-called "[Operation Lanigan](#)", launched in 2020, whereby Spanish authorities charged a powerful agent (and several of his associates) and accused him of hiding millions of dollars in commissions as he worked in the player-transfer market.

The agents arranged fictitious transfers of players with the aim of making their ultimate transfer to a big team more expensive. They recruited players who stood out in teams in the Balkans and, when a top European club noticed them, they pretended that they were signed by one of the clubs they controlled in Cyprus. They thus sold the player at a higher price to the top-tier club while also enjoying a favourable tax regime. The players did not get to play for the Cypriot clubs, and only featured in their rosters for the minimum time needed to ensure the sale.

The investigation was driven by Spain's Anti-Corruption Prosecutor's Office, and started in 2017, when the Guardia Civil detected that two agents had acquired luxurious homes in the island of Majorca.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

See answer to questions 6.1 and 6.2.

Besides, the National Police promotes the compliance of sports organizations with anti-corruption legislation and encourages them to adhere to the highest standards of integrity, maintaining a close relationship with such institutions and holding conferences, courses and seminars in this regard.

## HOLISTIC QUESTION

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

Spain is fully committed to the fight against corruption in sports, and encourages the world of sports to work towards an environment free of corruption or manipulation of sports competitions.

Marketing of sporting events should never harbour corrupt practices that only seek illegal profit. Such behaviours are dangerous not only to sport, tarnishing its values and athletes themselves, but also jeopardise the ethics of society as a whole. Other criminal behaviours usually appear behind such practices. Joint efforts by public administrations and other relevant stakeholders are therefore of crucial importance to effectively tackle corruption in sport.

Finally, Spain's law enforcement agencies emphasise the importance of strong, continued relations with their European and international counterparts to effectively fight against corruption in sport, and aim at playing a leading role in this regard.



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# INTERPOL

## A. COUNTERING CORRUPTION IN CUSTOMS

### Principle 1: Leading by example

- 1.1** Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

## Principle 2: Implementing appropriate integrity standards

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Automation**

**4.1** Does your country's national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country's experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.



**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?

**Principle 5: Reform and modernization**

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Human resources management**

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **Principle 7: Relationship with the private sector**

**7.1** What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

### **Principle 8: Audit and reporting**

**8.1** Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

**8.2** Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

### **HOLISTIC QUESTIONS**

**9.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

**Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The INTERPOL collect publicly reported information related to corruption in sports to generate its Integrity in Sports bi-weekly bulletin. Based on these gathered information, the INTERPOL Financial Crime and Anti-Corruption Centre (IFCACC) collaborated with Abertay University to issue its 2021 edition of the Corruption in Sports barometer which provides an annual analysis of the open source information gathered in relation to competition manipulation. This year edition follows the one published for 2020, increasing the level of analysis over the years.

Additionally, ETICA initiative, a data collection file which allow law enforcement worldwide to gather information about corruption in sports' criminal cases, helps us to inject these in our Crime Analysis File for further analysis.

1.2 Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The INTERPOL Corruption in Sport Barometer is made available on our website <https://www.interpol.int/en/Crimes/Corruption/Corruption-in-sport> along with our Bi-weekly bulletin, which is also circulated through emails to more than 4000 recipients subscribed to the integrity in sports bi-weekly newsletter. Moreover, we make our relevant analyses and research activities available on our social media accounts (i.e. Twitter: [https://twitter.com/interpol\\_hq](https://twitter.com/interpol_hq) - @INTERPOL\_SPORT)

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

INTERPOL highly implement awareness raising campaigns and capacity building trainings to law enforcement, investigators and stakeholders to address corruption in sports. Such workshops and trainings allow to establish and enhance cooperation, and this is carried out with a joint capacity building and training project with the International Olympic Committee (IOC).

## **Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

INTERPOL promote implementation / establishment of rules of law in the field of tackling corruption in sport.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Definiely, INTERPOL provides training for law enforcement investigators to equip them with the ability to look into competition manipulation, with a focus on transnational investigations, financial crimes and asset recovery related implications, evidence collection and evaluation, betting monitoring and analysis, working with sports, and the crucial role of the INTERPOL Match Fixing Task Force (IMFTF) members. As already mentioned, this training is part of the joint INTERPOL-IOC capacity building and training project.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force and INTERPOL Global Focal Point Network, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

INDONESIA  
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INTERPOL Global Focal Point Network:  
 Membership of the Global Focal Point Network is open to all our member countries. Applicants should be from law enforcement, judiciary or an administrative authority with a focus on asset recovery or corruption in general.  
 Through our secure channels, registered focal points can access:

- Information and contact details of other focal points;
- Legislative, administrative, investigative and judicial frameworks for member countries;
- A 24-hour Initial Action Checklist for an asset recovery investigation;
- The INTERPOL Secure Collaborative Platform (SCP).

The INTERPOL Match-Fixing Task Force (IMFTF) forms the focus of INTERPOL's operational response in the area of corruption in sport. It brings together law enforcement agencies around the world to tackle corruption in sport and other related crimes.  
 The Task Force has around 100 member units, with more than 150 National Points of Contact worldwide. It focuses on sharing experiences and best practices and acts as a platform for investigations and international case coordination.  
 The IMFTF supports member countries in criminal investigations and joint operations in all sports, and maintain a global network of investigators that share information, intelligence and best practices.  
 Specific tools developed by INTERPOL are available to law enforcement worldwide, dedicated to data collection on sport corruption (project ETICA) and financial crimes analysis (FINCAF).  
 Due to its global outreach, the IMFTF is uniquely placed to connect criminal investigative units in all INTERPOL member countries, relevant Integrity Units from the main International Sporting Federations and dedicated monitoring services to unite the efforts to counter any wrongdoing in sport.  
 In recent years, cooperation frameworks have also been established to protect major sporting events from criminal exploitation as well to cover a variety of safeguarding issue in sports environment (i.e. abuses and violence).  
 As for the INTERPOL Global focal point network:

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## Principle 5: Tackle corruption in sport related to organized crime

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Through our media monitoring project and open source data collection as well as through criminal cases' data collection and analysis projects mentioned earlier (ETICA & FINCAF).

In addition, INTERPOL is seating in the Council for Anti-Illegal Betting and other financial crimes, to analyse the trends, typologies and new forms of (illegal) sports betting operations having an impact on the integrity of sports competitions. Here is the reference to the Council, where INTERPOL Match-Fixing Task Force is participating: <https://www.asianracing.org/aib/council>

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies and Modus Operandi, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Through our media monitoring project and open source data collection as well as through criminal cases' data collection and analysis projects mentioned earlier (ETICA & FINCAF).

A number of INTERPOL colored notices have been dispatched through INTERPOL member countries to alert law enforcement professionals over particular modus operandi (i.s. Purle Notices) detected in this area.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

INTERPOL is currently implementing a new three years phase of a global awareness raising campaigns and capacity building trainings to law enforcement, investigators and stakeholders to address corruption in sports, with the International Olympic Committee (IOC).

This project combine efforts with UNODC projects and strategies in the area of safeguarding sport from corruption

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Consider the programs mentioned earlier

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Consider the programs mentioned earlier

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Within the programs mentioned earlier

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Within the programs mentioned earlier, giving impulse to the networks and coordinated related cases in this space

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Within the programs mentioned earlier

## HOLISTIC QUESTION

7. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

Corruption and other crimes in sport are a way for organized syndicates to generate high profits and launder their illegal proceeds, with limited risk of detection. Tackling these issues requires national and international cooperation between sport, public authorities, betting regulators, the gambling industry and law enforcement.

Law enforcement action works also as deterrent and the effectiveness of investigation is based on sustainability of programs aimed at implementing the rule framework within the sport and other related industries.

Therefore the law enforcement perspective is very important to be considered in this space

G20  
INDONESIA  
2022

**A. COUNTERING CORRUPTION IN CUSTOMS**

**Principle 1: Leading by example**

- 1.1** Please provide an update about mechanisms in place in your country that enable customs administration to operate in accordance with a risk-based integrity strategy that is well-integrated with the national anti-corruption framework.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 1.2** Please provide information about your country's efforts in ensuring that adequate resources are allocated to the customs' integrity strategy.

Please provide details with links and sources (if applicable) to information relevant to the question above.

- 1.3** What measures have been taken by your country to ensure that the customs administration builds a culture of integrity through transparent internal decision-making, integrity awareness-raising and training activities, as well as an open organizational culture that is responsive to integrity concerns?

Please provide details with links and sources (if applicable) to information relevant to the question above.

**Principle 2: Implementing appropriate integrity standards**

**2.a** Has your country set integrity standards, relevant strategy, or action plan for custom officials that encourage high standards of conduct, good governance, and adherence to public service values?

Yes  No

**2.b** Has your country established an integrity standard for custom officials with a view to provide a clear basis for disciplinary, administrative and/or criminal sanctions based on appropriate law enforcement processes?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### Principle 3: Transparency

**3.1** Please provide updated information about the existing framework to ensure customs procedures in your country are applied in a predictable, consistent, and transparent manner, taking into account international standards and good practices.

Please provide details with links and sources (if applicable) to information relevant to the question above.

**3.2** Does your country have an effective framework that enables appeal and administrative review of customs matters? Please also briefly share whether such framework is accessible for individuals and entities to challenge or seek review of customs-related determinations.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Automation**

**4.1** Does your country’s national framework take into account the international standards and recommendations on customs-related matters, particularly those related to procedures for the timely release of goods, including those developed by the World Customs Organization (WCO)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**4.2** Have the procedures referred to in 4.1 been implemented during COVID-19? Please also provide brief overview of your country’s experience in addressing challenges (if any) in implementing the frameworks in pandemic times.

Yes  No

**4.3** Has your country developed an accessible information and communications technology (ICT) for individuals and entities bringing items through customs (customs users)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**4.4** What measures have been taken by your country to enhance the use of information and communications technology (ICT) in customs for risk analysis and targeting?



**Principle 5: Reform and modernization**

**5.1** Does your country review your customs systems and procedures periodically, aiming to streamline outdated and burdensome practices and procedures? What measures have been taken by your country to increase transparency in decision-making with a view to minimizing opportunities to engage in unethical, fraudulent, or corrupt acts?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Human resources management**

**6.1** Please provide an update about the existing mechanism in your country to ensure that customs administration human resources policies and practices are in line with article 7 of the United Nations Convention against Corruption (UNCAC), which requires that systems for the recruitment, hiring, retention, promotion and retirement are based on the principles of efficiency, transparency, and objective criteria such as merit, equity and aptitude.

**6.2** Does your country provide your customs administration employees with adequate salaries, benefits and opportunities to enhance their professional careers, in particular to qualified and high performing individuals?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 7: Relationship with the private sector**



- 7.1 What measures have been taken by your country to promote open, transparent and productive relationships between your customs administrations and the private sector?

**Principle 8: Audit and reporting**

- 8.1 Please provide an update on your country's efforts to enhance strategies to prevent, detect and reduce corruption in customs, including by implementing appropriate monitoring and control mechanisms such as internal and external auditing. Please also provide an update on how your country ensures effective investigation and prosecution is in place for corruption in customs.

- 8.2 Please briefly share an update about the mechanism(s) in place in your country to provide clear channels for customs officials and customs users to report wrongdoing, as well as how your country ensures the effective protection of reporting persons in this regard.

**HOLISTIC QUESTIONS**

9. Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Countering Corruption in Customs.

Where applicable, please provide links to relevant information.

**Strengthening International Cooperation**

10. Has your country supported programmes, projects, task forces, expert groups, and/or other existing initiatives in countering corruption in customs, that promote

and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities, and corruption prevention authorities, lawmakers, and policymakers?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

11. Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences, or seminars, with a view to boosting international cooperation in countering corruption in customs?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### **Countering Corruption in Customs related to Organized Crime**

12. Does your country map in any way the potential risks of corruption in customs related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in customs related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

## B. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

**1.1** Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

As part of the International Partnership Against Corruption in Sport (IPACS), Task Force 1 which is led by the OECD has been mandated to develop tools to mitigate the risk of corruption in the procurement of sporting events and sports-related infrastructure. A report prepared by the OECD on "Mitigating corruption risks in the procurement of sporting events" has been published.

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

<https://www.oecd.org/gov/public-procurement/mitigating-corruption-risks-procurement-sporting-events-IPACS.pdf>

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively**

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The OECD provided support to improve control, transparency and the integrity of the procurement process related to the Expo Milano 2015 in cooperation with the Italian Anticorruption Authority (ANAC). With the establishment of an operational unit (UOS) to monitor projects of the EXPO 2015 several rules, procedures and control mechanisms were set to monitor and exercise “a priori” control of the procurement processes.

### Principle 3: Ensure effective law enforcement against corruption in sport

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

In December 2019, the OECD organised a session on “cooperation between law enforcement authorities and sport organisations” as part of the 3<sup>rd</sup> meeting of the Global Network of Law Enforcement Officials against Transnational Bribery (GLEN). The session brought together law enforcement officials from 13 countries, and integrity and compliance officers from four major international sport organisations to discuss common obstacles in the investigation and prosecution of cases of corruption in sport, and challenges with sharing information during the respective criminal and disciplinary proceedings.

Participants recognised that cooperation between law enforcement authorities and sport organisations can play an important role in the effective fight against corruption in sport. They also agreed that, in principle, criminal and disciplinary procedures could work in complimentary way: Sports organisations possess the understanding and expertise of the often-complex sporting environment and have access to valuable evidence and information. On the other hand, law enforcement authorities are vested with the necessary powers to conduct criminal investigations and sanction corruption in sport to increase awareness and dissuasion for the future. However, challenges in cooperation persist. These may include limitations imposed by the secrecy and confidentiality of investigations, lack of trust etc. Participants then shared good practices to strengthen their cooperation and help bridge the gap between sport organisations and law enforcement authorities.

**3.2** Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please see response to Q. 3.1. The OECD has also contributed to the IPACS Task force 4 aimed at identifying gaps that weaken and develop mechanisms to enhance cooperation between law enforcement and criminal justice authorities and sport organisations. [ipacs report \(olympics.com\)](https://www.olympics.com/ipacs-report)

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODG and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Please see response to Q. 3.1. and 4.1

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

### HOLISTIC QUESTION

**7.** Please provide any additional information, comments or feedback which is deemed relevant to your government's implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.

In 2021, the IOC and the OECD engaged into a new project to develop guidelines to mitigate risks hindering the effective delivery of Olympic Games. These guidelines are based both on the experience of the OECD in using public procurement as a strategic governance tool and in strengthening the governance of infrastructure and on the expertise of the IOC in promoting integrity and coordinating efforts to fight against the risks of corruption in sport within the Olympic Movement. They also benefit from the practical experience of various stakeholders involved in the organisation of international sports competition.



## A. TACKLING CORRUPTION IN SPORT

### Principle 1: Gather information to develop an evidence-based understanding and raise awareness of corruption in sport

1.1 Has your country/organization conducted research/studies on corruption in sport aimed at the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The list of documents related to the collection and analysis of data to better understand the specific corruption risks in sport, including when it is related to economic and organized crime, which were developed by the United Nations Office on Drugs and Crime (UNODC), or to which it contributed, include:

- The advanced version of the UNODC Global Report on Corruption in Sport, launched in December 2021.
- The joint UNODC-International Olympic Committee (IOC) publication entitled "Legal Approaches to Tackling the Manipulation of Sports Competitions", launched in November 2021.
- The document prepared by Task Force 4 of the International Partnership against Corruption in Sport's (IPACS) entitled "Tackling Bribery in Sport: An overview of relevant standards and laws", launched in November 2021.
- The joint UNODC, International Criminal Police Organization (INTERPOL) and IOC paper entitled "Ensuring that integrity is at the core of sport's response to the pandemic: Preventing corruption in sport and manipulation of competitions", launched in June 2020.
- The joint UNODC and IOC publication entitled "Reporting Mechanisms in Sport: A Practical Guide for Development and Implementation", launched in October 2019 and available in Arabic, Albanian, English, French, Macedonian, Spanish, and Russian).
- The report and the resources, materials and presentations from the international conference entitled "Safeguarding Sport from Corruption: Towards effective implementation of resolution 7/8 on corruption in sport", held in Vienna, in September 2019.

- The resources, materials and presentations from the international conference entitled “Safeguarding Sport from Corruption”, held in Vienna, in June 2018.
- The joint UNODC and IOC publication entitled “Study on Criminal Law Provisions for the Prosecution of Competition Manipulation”, launched in February 2017.
- The UNODC publication entitled “Good Practices for the Investigation of Match-Fixing”, launched in August 2016 and available in Arabic, English, French, Spanish, and Russian)
- The joint UNODC-IOC publication entitled “Model Criminal Law Provisions for the Prosecution of Competition Manipulation”, launched in August 2016 and available in Arabic, English, Spanish, and Vietnamese)
- The background paper on Integrity in Sport, prepared for the Open-ended Intergovernmental Working Group on Prevention in August 2016 and available in Arabic, Chinese, English, French, Spanish, and Russian.
- The UNODC publication entitled “The United Nations Convention against Corruption: A Strategy for Safeguarding against Corruption in Major Public Events”, launched in September 2013 and available in English, French and Russian.
- The joint UNODC-IOC publication entitled “Criminalization approaches to combat match-fixing and illegal/irregular betting: a global perspective”, launched in 2013.

**1.2** Has your country/organization made the results of relevant analyses and research activities available to governments, sports organizations and the public?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

The publications which are directly relevant to question **1.1** above are publicly available and can be accessed via the following website: <https://www.unodc.org/unodc/en/safeguardingsport/resources.html>

**1.3** Has your country/organization taken measures or implemented campaigns to raise public awareness of the importance of tackling corruption in sport and promoting the active participation of the private sector, academia, civil society, youth and the media in the prevention of and fight against corruption in sport, consistent with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has taken several measures to raise public awareness of the importance of tackling corruption in sport, including by:

- Delivering presentations to students and academics from Mallory College, USA, in May 2022, and the Australian University, in June 2022.
- Participating in the International Sports Convention, London, United Kingdom, in March 2022.
- Organizing a hybrid high-level event during the ninth session of the Conference of the States Parties to the United Nations Convention against Corruption entitled “Safeguarding sport from corruption. Together, everyone wins”, in Sharm el-Sheikh, Egypt, in December 2021.
- Developing a social media campaign to launch the advanced version of the UNODC Global Report on Corruption in Sport on International Anti-Corruption Day in December 2021.
- Organizing a virtual high-level side event entitled “Safeguarding Sport from Corruption” in the margins of the special session of the United Nations General Assembly against corruption in June 2021
- Organizing a hybrid special session on “Safeguarding Sport from Corruption and Crime” during the 14th United Nations Congress on Crime Prevention and Criminal Justice, Kyoto, Japan, in March 2021.
- Delivering a virtual presentation at the Anti-Bribery and Corruption Minds conferences on sport in October 2020 and 2021.
- Collaborating with the Fédération Internationale de Football Association (FIFA) to develop a social media campaign on the importance of tackling match-manipulation on International Anti-Corruption Day in December 2020.
- Co-organizing with the Sport Group of the European Parliament a virtual seminar on tackling corruption in sport on International Anti-Corruption Day in December 2020.
- Organizing a side event during the eighth session of the Conference of the States Parties to the United Nations Convention against Corruption entitled “Safeguarding sport from corruption”, in Abu Dhabi, United Arab Emirates, in December 2019.
- Co-organizing with Italy and the Russian Federation, a side event entitled “Safeguarding Sport from Corruption: Towards UNGASS 2021” in the margins of a meeting of the United Nations General Assembly’s Third Committee in October 2019.

## Principle 2: Strengthen legal and regulatory frameworks to address corruption in sport more effectively

**2.1** Does your country criminalize bribery and other forms of corruption involved in sports in the public sector, and, as necessary, private sector, consistent with offences set out in UNCAC, and effectively enforce these offences?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**2.2** Does your country have an effective legal framework to prosecute corruption in sport, the manipulation of sports competitions in connection with illegal gambling and illegal betting activities, in accordance with international principles and domestic legislative principles?

Yes  No

If yes, please kindly share your experience of working with this framework and provide details with links and sources (if applicable). If no, please provide an overview of constraints or barriers you have encountered.

**2.3** Has your country/organization developed, implemented, or maintained effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport (e.g. manipulation of sport competitions, money-laundering, bribery etc.)?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has supported governments and sports organizations to tackle corruption in sport through a range of capacity-building activities relevant to developing, implementing, or maintaining effective and coordinated anti-corruption strategies, policies or practices for tackling corruption in sport, which include:

- Collaborating with the Fédération Internationale de Football Association (FIFA) to implement and conclude the FIFA-UNODC Global Integrity Programme, which involved the delivery of 29 workshops for over 400 government officials and representatives of 211 member associations of FIFA, including those from the Asian Football Confederation (AFC), the Confederation of African Football (CAF), the Confederation of North, Central America and Caribbean Association Football (CONCACAF), the Oceania Football Confederation (OFC), the Union of European Football Associations (UEFA), and the South American Football Confederation (CONMEBOL), from March 2020 to June 2022.
- Organizing, in partnership with IOC and with support from INTERPOL, 14 multi-stakeholder national and regional workshops and partnership development meetings for officials and representatives of law enforcement and criminal justice authorities and sport organizations including from over 57 countries<sup>11</sup>, from 2018 to July 2022.
- Contributing to meetings of the Bureau of IPACS, in January 2020, May and July 2022, of the Steering Committee of IPACS in July 2019, November 2021, and organizing the IPACS General Conference, in Abu Dhabi, in December 2019.
- Co-organizing with INTERPOL and IOC a virtual meeting of experts to review a draft document entitled “Resource Guide on the Investigation of the Manipulation of Sports Competitions”, in April 2022.
- Contributing to a conference on tackling competition manipulation organized by the European Union Agency for Law Enforcement Cooperation (Europol) and the Union of European Football Associations (UEFA), held in The Hague, the Netherlands, in April 2022.
- Contributing to a meeting organized by the International Testing Agency to develop a Beijing 2022 Winter Olympic Games Intelligence Task Force, in February 2022.
- Participating in a virtual meeting of the Bureau of IPACS to review and clear draft benchmarks on enhancing good governance of sports organizations, in February 2022
- In collaboration with IOC, launching the joint UNODC-IOC resource guide on “Legal approaches to tackling the manipulation of sports competitions”, in November 2021.
- Contributing to panel discussions of the fourth edition of the International Forum on Sport Integrity, organized by IOC in Lausanne, Switzerland, in November 2021.
- Taking part in a hybrid meeting of the Steering Committee of IPACS, in Lausanne, Switzerland, in November 2021.

<sup>11</sup> \*Albania, Argentina, Australia, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, China, Colombia, Cook Islands, Croatia, Cyprus, Denmark, Egypt, Estonia, Federated States of Micronesia, Fiji, Ghana, Greece, Indonesia, Israel, Italy, Japan, Kiribati, Kosovo, Latvia, Lithuania, Malaysia, Malta, Mexico, Moldova, Montenegro, Nauru, New Zealand, Nigeria, North Macedonia, Norway, Palau, Papua New Guinea, Paraguay, Peru, Qatar, Romania, Samoa, Serbia, Singapore, Slovenia, Solomon Islands, Sweden, Tonga, Tuvalu, Ukraine, USA, Vanuatu

- Launching the publication developed by Task Force 4 of IPACS, entitled “Tackling Bribery in Sport: Overview of relevant laws and standards”, in November 2022.
- Contributing to a virtual workshop organized by IOC on the prevention of the manipulation of competitions for National Olympic Committees, which are part of the Olympic Council of Asia, in September 2021.
- Organizing nine virtual meetings of experts to review draft sections of an advanced version of the UNODC Global Report on Corruption in Sport, from December 2020 to June 2021.
- Organizing with IOC a meeting of experts to review a draft publication on legal approaches to tackling the manipulation of sports competitions, in May 2021.
- Supporting the launch of Task Force 4 of IPACS on Enhancing Effective Cooperation Between Law Enforcement, Criminal Justice Authorities and Sport Organizations, in April 2021.
- Organizing a virtual national workshop for Mexico, with the support of FIFA and IOC, entitled “Safeguarding Sport from Corruption in Mexico”, in February 2021.
- Organizing a hybrid national workshop for Egypt, with the support of FIFA and IOC, entitled “Safeguarding Sport from Corruption in Egypt”, in December 2020.

### **Principle 3: Ensure effective law enforcement against corruption in sport**

**3.1** Has your country/organization provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating and prosecuting corruption in sport, where appropriate?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has provided training for law enforcement officials, corruption prevention, and criminal justice authorities on preventing, detecting, investigating, and prosecuting corruption in sport including by:

- Organizing, in partnership with IOC and with support from INTERPOL, 14 multi-stakeholder national and regional workshops and partnership development meetings for officials and representatives of law enforcement and criminal justice authorities and sport organizations including from over 54 countries<sup>12</sup> (from 2018 to July 2022).

<sup>12</sup> \*Albania, Argentina, Australia, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, China, Colombia, Cook Islands, Croatia, Cyprus, Denmark, Egypt, Estonia, Federated States of Micronesia, Fiji, Ghana, Greece, Indonesia, Israel, Italy, Japan, Kiribati, Kosovo, Latvia, Lithuania, Malaysia, Malta, Mexico, Moldova, Montenegro,

- Organizing virtual regional workshops for officials and representatives of law enforcement and criminal justice authorities and sport organizations on tackling corruption in sport, with the support of FIFA for selected governments<sup>13</sup> and football associations<sup>14</sup> affiliated with FIFA, the South American Football Confederation (CONMEBOL) and the Confederation of North, Central America, and Caribbean Association Football (CONCACAF), in April 2021, and August 2021, respectively.
- Organizing with the support of IOC and FIFA a virtual regional workshop entitled “Safeguarding Sport from Corruption in Africa” for officials and representatives of law enforcement and criminal justice authorities and sport organizations from Africa, in October 2021.

Has your country/organization established, or does it maintain, mechanisms for the reporting of corruption and for the effective protection of reporting persons, including in sport, in accordance with domestic legal frameworks?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 4: Strengthen international cooperation among law enforcement, criminal justice, and corruption prevention authorities, as well as lawmakers and policymakers to effectively tackle corruption in sport**

**4.1** Has your country/organization supported programmes, projects, task forces, expert groups and/or other existing initiatives that promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers and policymakers? (i.e. the INTERPOL Match-Fixing Task Force, the OECD Global Network of Law Enforcement Officials against Transnational Bribery (GLEN), the UNODC Programme on Safeguarding Sport from Corruption and Crime and the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network))

Yes  No

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Nauru, New Zealand, Nigeria, North Macedonia, Norway, Palau, Papua New Guinea, Paraguay, Peru, Qatar, Romania, Samoa, Serbia, Singapore, Slovenia, Solomon Islands, Sweden, Tonga, Tuvalu, Ukraine, USA, Vanuatu

<sup>13</sup> Argentina, Bolivia (Plurinational State of), Bahamas, Barbados, Belize, Brazil, Canada, Chile, Costa Rica, Colombia, Cuba, Ecuador, Paraguay, Peru, Uruguay, Antigua and Barbuda, Dominica, Dominican Republic, El Salvador, Grenada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Netherlands, Nicaragua, Panama, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and Grenadines, Suriname, Trinidad and Tobago, Venezuela (Bolivarian Republic of), United Kingdom of Great Britain and Northern Ireland, and the United States of America.

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has sought to support efforts to promote and enhance cooperation and the exchange of information and good practices among law enforcement, criminal justice authorities and corruption prevention authorities, lawmakers, and policymakers through implementing a range of relevant activities, including by:

- Collaborating with the Fédération Internationale de Football Association (FIFA) to implement and conclude the FIFA-UNODC Global Integrity Programme, which involved the delivery of 29 workshops for over 400 government officials and representatives of 211 member associations of FIFA, including those from the Asian Football Confederation (AFC), the Confederation of African Football (CAF), the Confederation of North, Central America and Caribbean Association Football (CONCACAF), the Oceania Football Confederation (OFC), the Union of European Football Associations (UEFA), and the South American Football Confederation (CONMEBOL), from March 2020 to June 2022.
- Organizing, in partnership with IOC and with support from INTERPOL, 14 multi-stakeholder national and regional workshops and partnership development meetings for officials and representatives of law enforcement and criminal justice authorities and sport organizations including from over 54 countries<sup>15</sup> (from 2018 to July 2022).
- Contributing to meetings of the Bureau of IPACS, in January 2020, May and July 2022, of the Steering Committee of IPACS in July 2019, November 2021, and organizing the IPACS General Conference, in Abu Dhabi, in December 2019.
- Co-organizing with INTERPOL and IOC a virtual meeting of experts to review a draft document entitled “Resource Guide on the Investigation of the Manipulation of Sports Competitions”, in April 2022.
- Contributing to a conference on tackling competition manipulation organized by the European Union Agency for Law Enforcement Cooperation (Europol) and the Union of European Football Associations (UEFA), held in The Hague, the Netherlands, in April 2022.
- In collaboration with IOC, launching the joint UNODC-IOC resource guide on “Legal approaches to tackling the manipulation of sports competitions”, in November 2021.

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<sup>15</sup> \*Albania, Argentina, Australia, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, China, Colombia, Cook Islands, Croatia, Cyprus, Denmark, Egypt, Estonia, Federated States of Micronesia, Fiji, Ghana, Greece, Indonesia, Israel, Italy, Japan, Kiribati, Kosovo, Latvia, Lithuania, Malaysia, Malta, Mexico, Moldova, Montenegro, Nauru, New Zealand, Nigeria, North Macedonia, Norway, Palau, Papua New Guinea, Paraguay, Peru, Qatar, Romania, Samoa, Serbia, Singapore, Slovenia, Solomon Islands, Sweden, Tonga, Tuvalu, Ukraine, USA, Vanuatu

- Contributing to panel discussions of the fourth edition of the International Forum on Sport Integrity, organized by IOC in Lausanne, Switzerland, November 2021.
- Launching a publication developed by Task Force 4 of IPACS Task Force 4, entitled “Tackling Bribery in Sport: Overview of relevant laws and standards”, in November 2022.
- Organizing nine virtual meetings of experts to review draft sections of an advanced version of the UNODC Global Report on Corruption in Sport, from December 2020 to June 2021.
- Organizing with IOC a meeting of experts to review a draft publication on legal approaches to tackling the manipulation of sports competitions, in May 2021.
- Supporting the launch of Task Force 4 of IPACS on Enhancing Effective Cooperation Between Law Enforcement, Criminal Justice Authorities and Sport Organizations, in April 2021
- Organizing a virtual national workshop for Mexico, with the support of FIFA and IOC, entitled “Safeguarding Sport from Corruption in Mexico”, in February 2021
- Organizing a hybrid national workshop for Egypt, with the support of FIFA and IOC, entitled “Safeguarding Sport from Corruption in Egypt”, in December 2020.
- Organizing the “Safeguarding Sport from Corruption” conferences in June 2019 and September 2018, which included discussions and exchanges on the importance of cooperation and information exchange in tackling corruption in sport.

**4.2** Does your country have focal points, networks, or competent authorities for international cooperation that actively exchange information in relation to cases and participate in international meetings, conferences or seminars, with a view to boost international cooperation in this sector?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 5: Tackle corruption in sport related to organized crime**

**5.1** Does your country/organization monitor trends, typologies, and reports, including emerging trends linked to digital technologies, to identify good practices aimed at tackling and addressing the threats posed by organized crime to sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has sought to support efforts aimed at identifying good practices to tackle and address the threats posed by organized crime to sport, including by:

- Organizing a meeting of experts to review a draft UNODC advocacy paper entitled “Crimes and the transfer of the athletes”, which contains a section on the role played by organized crime in the transfer of athletes. The advocacy note is planned to be launched in the third quarter of 2022.
- Developing a dedicated section on Organized Crime and Sport, contained in the advanced edition of the UNODC Global Report on Corruption in Sport, which was launched in December 2021.
- Launching a publication developed by Task Force 4 of IPACS Task Force 4, entitled “Tackling Bribery in Sport: Overview of relevant laws and standards”, in November 2022.
- In collaboration with IOC, launching the joint UNODC-IOC resource guide on “Legal approaches to tackling the manipulation of sports competitions”, in November 2021.
- Organizing the “Safeguarding Sport from Corruption” conferences in September 2018 and June 2019, which included discussions and exchanges on the role of organized crime in sport and how to tackle it.
- Organizing multiple workshops, in particular those delivered in collaboration with IOC and FIFA, (as listed in responses to the questions above) which included dedicated sessions on the issue of organized crime in sport and identifying good practices to tackle it.

**5.2** Does your country/organization map in any way the potential risks of corruption in sport related to organized crime and money-laundering? This may include developing research, measurement, assesment, or monitor trends, typologies, and reports aiming to improve a better understanding of the potential risks of corruption in sport related to organized crime and money-laundering.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has sought to support efforts to develop research, and to measure, assess, monitor trends, and develop typologies, aimed at improving understanding of the potential risks of corruption in sport related to organized crime and money-laundering, including by:

- Organizing a meeting of experts to review a draft UNODC advocacy paper entitled “Crimes and the transfer of the athletes”, which contains a section on the role played by organized crime in the transfer of athletes. The advocacy note is planned to be launched in quarter three of 2022.
- Developing dedicated sections on Organized Crime and Sport, Understanding the manipulation of sports competition, illegal betting in sport, and major sport events and corruption, which are contained in the advanced edition of the UNODC Global Report on Corruption in Sport, which was launched in December 2021.
- Organizing meetings of experts to review the above-mentioned draft sections of the advanced version of the UNODC Global Report on Corruption in Sport, which have a link to those which include information on the potential risks of corruption in sport related to organized crime and money-laundering, from December 2020 to June 2021.
- Contributing to meetings of the Asian Racing Federation Anti-Illegal Betting Council in April 2019, February 2020, November 2021, and March 2022.

**5.3** Does your country/organization support, promote, and strengthen cooperation and exchange of information and good practices on corruption in sport between relevant competent authorities bilaterally and multilaterally, particularly in the framework of UNODC and INTERPOL processes?

Yes  No

If yes, please provide details with links and sources (if disclosable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**Principle 6: Support sports organizations to enhance governance, transparency and accountability and ensure the integrity of major sports events, including associated procurement**

**6.1** Does your government have a legal framework to encourage or require sports organizations and relevant private entities to adopt anti-corruption ethics and compliance programmes related to governance and major sports events, including programmes that promote transparency on beneficial ownership information related to contractors, sponsors, and licensing, in line with domestic laws?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

**6.2** Does your country/organization encourage sports organizations, taking into account their structure and size, to establish sufficient internal controls to assist in preventing and detecting acts of corruption? This may include requiring periodic reporting and independent auditing of those sports organizations that receive public funds and developing codes of conduct and conflict of interest policies.

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

Since 2018, the UNODC Programme on Safeguarding Sport from Corruption and Crime, an integral part of the UNODC Global Programme against Corruption, has organized or contributed to over 130 capacity-building and awareness-raising activities for over 8,000 representatives from criminal justice authorities and sports organizations of over 130 Member States.

UNODC has worked extensively with sports organizations to support efforts aimed at detecting, preventing, and tackling corruption in sport, including by:

- Developing a dedicated section on detection and reporting corruption in sport contained in the advanced edition of the UNODC Global Report on Corruption in Sport, which was launched in December 2021, which also involved organizing a virtual meeting of experts to review the draft section in June 2021.
- Launching a joint UNODC and IOC publication entitled “Reporting Mechanisms in Sport: A Practical Guide for Development and Implementation”, in October 2019 and available in Arabic, Albanian, English, French, Macedonian, Spanish, and Russian.
- Including sessions on reporting mechanisms and detection of corruption in sport as part of the collaboration with the Fédération Internationale de Football Association (FIFA) to implement and conclude the FIFA-UNODC Global Integrity Programme, which involved the delivery of 29 workshops for 400 government officials and representatives of 211 member associations of FIFA, including those from the Asian Football Confederation (AFC), the Confederation of African Football (CAF), the Confederation of North, Central America and Caribbean Association Football (CONCACAF), the Oceania Football Confederation (OFC), the Union of European Football Associations (UEFA), and the South American Football Confederation (CONMEBOL), from March 2020 to June 2022.
- Including sessions on reporting mechanisms and detection of corruption in sport in 14 multi-stakeholder national and regional workshops and partnership

development meetings, which were organized in partnership with IOC and with support from INTERPOL, for officials and representatives of law enforcement and criminal justice authorities and sport organizations including from over 54 countries<sup>16</sup> (from 2018 to July 2022).

**6.3** Does your country/organization promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has sought to promote trust and cooperation among sports organizations, law enforcement, criminal justice, and corruption prevention authorities to effectively prevent and detect corruption in sport, including by:

- Collaborating with the Fédération Internationale de Football Association (FIFA) to implement and conclude the FIFA-UNODC Global Integrity Programme, which involved the delivery of 29 workshops for 400 government officials and representatives of 211 member associations of FIFA, including those from the Asian Football Confederation (AFC), the Confederation of African Football (CAF), the Confederation of North, Central America and Caribbean Association Football (CONCACAF), the Oceania Football Confederation (OFC), the Union of European Football Associations (UEFA), and the South American Football Confederation (CONMEBOL), from March 2020 to June 2022.
- Organizing, in partnership with IOC and with support from INTERPOL, 14 multi-stakeholder national and regional workshops and partnership development meetings for officials and representatives of law enforcement and criminal justice authorities and sport organizations including from over 57 countries<sup>17</sup> (from 2018 to July 2022).
- Contributing to meetings of the Bureau of IPACS, in January 2020, May and July 2022, of the Steering Committee of IPACS in July 2019, November 2021, and organizing the IPACS General Conference, in Abu Dhabi, in December 2019.

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<sup>16</sup> \*Albania, Argentina, Australia, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, China, Colombia, Cook Islands, Croatia, Cyprus, Denmark, Egypt, Estonia, Federated States of Micronesia, Fiji, Ghana, Greece, Indonesia, Israel, Italy, Japan, Kiribati, Kosovo, Latvia, Lithuania, Malaysia, Malta, Mexico, Moldova, Montenegro, Nauru, New Zealand, Nigeria, North Macedonia, Norway, Palau, Papua New Guinea, Paraguay, Peru, Qatar, Romania, Samoa, Serbia, Singapore, Slovenia, Solomon Islands, Sweden, Tonga, Tuvalu, Ukraine, USA, Vanuatu

<sup>17</sup> \*Albania, Argentina, Australia, Belarus, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, China, Colombia, Cook Islands, Croatia, Cyprus, Denmark, Egypt, Estonia, Federated States of Micronesia, Fiji, Ghana, Greece, Indonesia, Israel, Italy, Japan, Kiribati, Kosovo, Latvia, Lithuania, Malaysia, Malta, Mexico, Moldova, Montenegro, Nauru, New Zealand, Nigeria, North Macedonia, Norway, Palau, Papua New Guinea, Paraguay, Peru, Qatar, Romania, Samoa, Serbia, Singapore, Slovenia, Solomon Islands, Sweden, Tonga, Tuvalu, Ukraine, USA, Vanuatu

- Co-organizing with INTERPOL and IOC a virtual meeting of experts to review a draft document entitled “Resource Guide on the Investigation of the Manipulation of Sports Competitions”, in April 2022.
- Contributing to a conference on tackling competition manipulation organized by the European Union Agency for Law Enforcement Cooperation (Europol) and the Union of European Football Associations (UEFA), held in The Hague, the Netherlands, in April 2022.
- Contributing to a meeting organized by the International Testing Agency to develop a Beijing 2022 Winter Olympic Games Intelligence Task Force, in February 2022.
- In collaboration with IOC, launching the joint UNODC-IOC resource guide on “Legal approaches to tackling the manipulation of sports competitions”, in November 2021.
- Contributing to panel discussions of the fourth edition of the International Forum on Sport Integrity, organized by IOC in Lausanne, Switzerland, November 2021.
- Taking part in a hybrid meeting of the Steering Committee of IPACS, in Lausanne, Switzerland, in November 2021.
- Launching the publication developed by Task Force 4 of IPACS Task Force 4, entitled “Tackling Bribery in Sport: Overview of relevant laws and standards”, in November 2022.
- Contributing to a virtual workshop organized by IOC on the prevention of the manipulation of competitions for National Olympic Committees, which are part of the Olympic Council of Asia, in September 2021.
- Organizing nine virtual meetings of experts to review draft sections of an advanced version of the UNODC Global Report on Corruption in Sport, from December 2020 to June 2021)
- Organizing with IOC a meeting of experts to review a draft publication on legal approaches to tackling the manipulation of sports competitions, in May 2021.
- Contributing to a virtual workshop organized by IOC on the prevention of the manipulation of competitions for National Olympic Committees which are part of the Pan-America Sports Organization, in April 2021.
- Supporting the launch of Task Force 4 of IPACS on Enhancing Effective Cooperation Between Law Enforcement, Criminal Justice Authorities and Sport Organizations, in April 2021
- Organizing a virtual national workshop for Mexico, with the support of FIFA and IOC, entitled “Safeguarding Sport from Corruption in Mexico”, in February 2021
- Organizing a hybrid national workshop for Egypt, with the support of FIFA and IOC, entitled “Safeguarding Sport from Corruption in Egypt”, in December 2020.

**6.4** Does your country/organization regulate or otherwise oversee any risk-based arrangements on professional activities of agents, intermediaries, advisers and representatives of athletes and the transfer of athletes between clubs,

associations, and sports organizations, to prevent corrupt conduct and unethical behaviour?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has sought to raise awareness on corruption risks linked to the transfer of athletes between clubs, associations, and sports organizations, to prevent corrupt conduct and unethical behaviour, including by:

- Organizing a meeting of experts to review a draft UNODC advocacy paper entitled “Crimes and the transfer of the athletes”, which contains a section on the role played by organized crime in the transfer of athletes. The advocacy note is planned to be launched in quarter three of 2022.
- Developing sections on Corruption and abuse in sport and Organized Crime and Sport, which include information on risks to athletes, and are contained in the advanced edition of the UNODC Global Report on Corruption in Sport, which was launched in December 2021.

**6.5** Does your country/organization promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards?

Yes  No

If yes, please provide details with links and sources (if applicable) to information relevant to the question above. If no, please provide an overview of constraints or barriers you have encountered.

UNODC, through its Programme on Safeguarding Sport from Corruption and Crime, has sought to promote compliance of sports organizations with anti-corruption legislation and encourage them to adhere to the highest integrity standards, including by:

- Developing a section on applying the United Nations Convention against Corruption to sport, <https://www.unodc.org/unodc/en/safeguardingsport/grcs/section-7.html> which includes information on the applicability of anti-corruption legislation to sport, and which is contained in the advanced edition of the UNODC Global Report on Corruption in Sport, which was launched in December 2021.
- Launching a publication developed by Task Force 4 of IPACS, entitled “Tackling Bribery in Sport: Overview of relevant laws and standards”, in November 2022.

- Contributing to the work of Task Force 3 of IPACS, which focuses on good governance and is currently developing governance benchmarks for sports organizations.
- Disseminating the UNODC publication entitled “An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide”, launched in October 2013, and available in [English](#), [French](#), [Russian](#), and [Spanish](#).

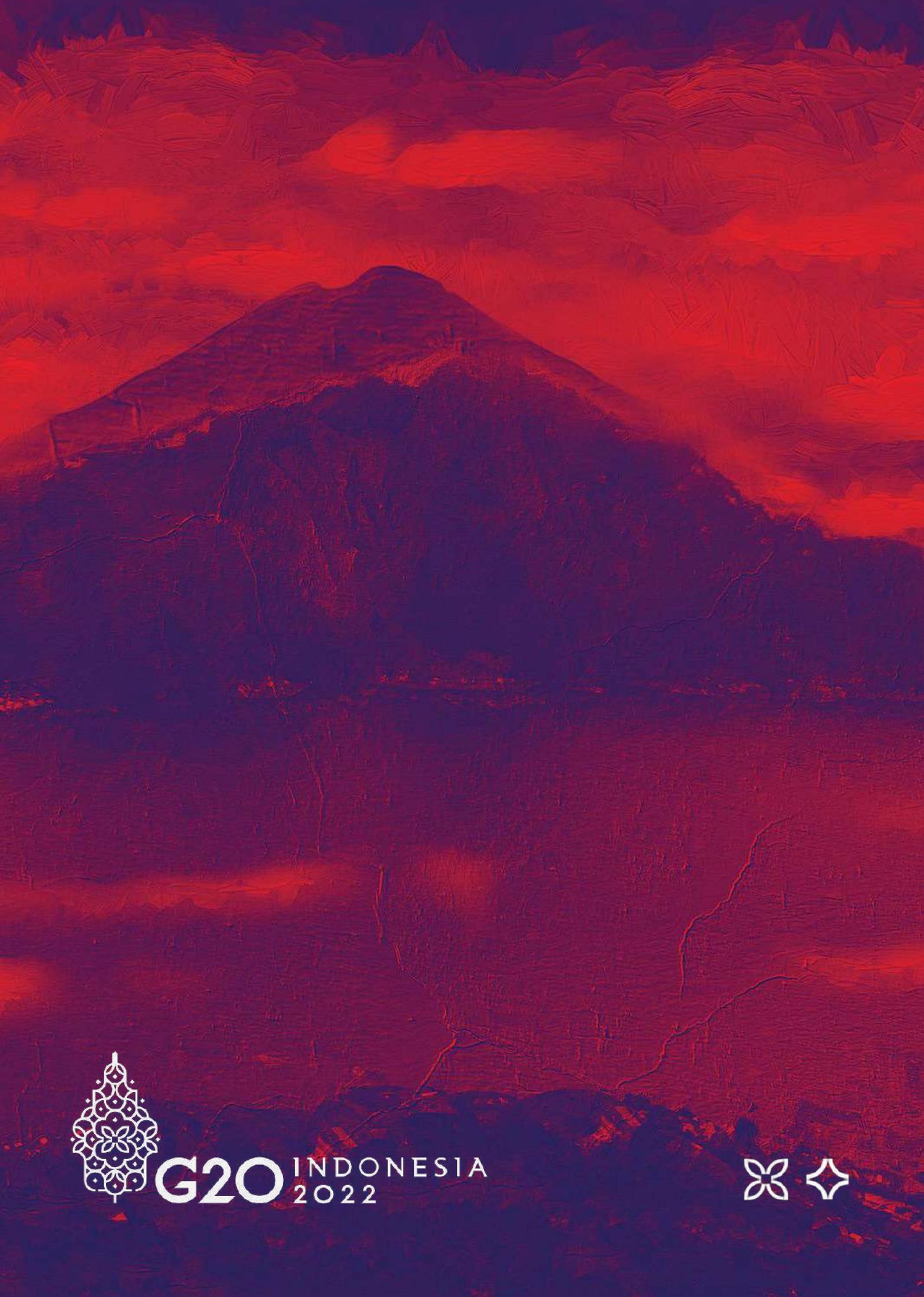
These activities are in addition to the workshops organized which are referred to in previous answers, in particular those delivered in the context of the collaboration with IOC and FIFA, which included sessions linked to understanding the legal frameworks relevant to the fight against corruption in sport.

### HOLISTIC QUESTION

7. Please provide any additional information, comments or feedback which is deemed relevant to your government’s implementation of the G20 High-Level Principles on Tackling Corruption in Sport.

Where applicable, please provide links to relevant information.





**G20** INDONESIA  
2022

