

international arena, i.e. to ensure the economic security and stability of the country as a whole.

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CODE OF CONDUCT AS A BASIS FOR CUSTOMS OFFICERS' ETHICAL DECISION-MAKING

Кодекс поведения как основа этического принятия решений должностных лиц таможенных органов

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While there is no set of rules capable of providing answers to all ethical questions which arise, every organization should have a set of rules and guidelines which are the boundaries within which every employee must operate every day. In other words, Code of conduct [1, p. 165]. Today, a code of conduct is a necessary attribute of any organization or structure. A Code of Conduct in Customs may serve as a guide to solving issues for those working in Customs, and those who have dealings with officers of Customs.

In 1993, the World Customs Organization adopted and in 2003 revised the Declaration on Customs Integrity, which regulates the following main areas [2]:

Personal Responsibility.

Compliance with the Law.

Relations with the Public.

Limitations on the Acceptance of Gifts, Rewards, Hospitality and Discounts.

Avoiding Conflicts of Interests.

Limitations on Political Activities.

Conduct in Money Matters.

Confidentiality and Use of Official Information.

Use of Official Property and Services.

Private Purchases of Government Property by Employees.

Work Environment.

The fundamental concept of this document is that being representatives of the respective State, Customs officials should project and maintain the image of the Customs administration through their ethical performance. This image should be beyond reproach since the public is entitled to have complete confidence, trust and respect in the integrity of its Customs administrations [1, p. 165–168].

All Customs employees must comply with the law. Customs officers are required to notify their superiors of cases where they are forced to act contrary to standards of conduct and discipline, as well as illegal facts discovered in the course of their duties.

Customs employees shall be objective and impartial in their dealings with the public. Customs employees shall use all appropriate means to assist members of the public in fulfilling their obligations to Customs and to ensure that their legal rights are respected. When interacting with the public, Customs employees are required to give their name and title and to wear their personal identification.

Offering gifts, hospitality and other benefits to Customs employees may be considered an attempt to influence decision making, and Customs employees are prohibited from accepting gifts and hospitality. Such offers must not be accepted without prior appropriate high-level approval in certain specified instances, and there must be an associated application of strict agency accountability practices, as it may lead to the suspicion of improper relations between the company making the offer and Customs.

Customs employees shall maintain the confidentiality of information, materials and information obtained in the course of their professional activities, exercise caution in the use and storage of the obtained information, and shall not disclose it to benefit themselves or others. The obligation of confidentiality shall remain in place even after an official relationship between a Customs employee and an economic agent is terminated.

The cornerstone upon which Customs officers build the foundation of public trust and confidence that enables them to perform their mission is integrity.

A culture of integrity is based on ethical standards. Ethics requires a Customs employee to have certain character traits and values:

- professional honesty, impartiality;
- teamwork;
- loyalty to the state;
- honor;
- responsibility;

service (assistance);

The development and implementation of the Code of conduct of the Customs officer contributes to the growth of public trust in Customs authorities. In this respect Customs authorities need to promote an honest, supportive, and fair workplace culture to practice ethical decision making. Customs employees should be constantly trained in the skills of moral thinking to avoid confusion, any unsubstantiated allegations of unfairness.

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CUSTOMS OFFENCES: CONCEPT AND TYPES

Таможенные преступления: понятие и виды

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Customs authorities are included in the system of law enforcement agencies of the Republic of Belarus. The primary task of Customs is to ensure compliance with Customs law, in other words to investigate and establish any breach of current Customs regulations. Customs offences pose a serious threat to the legal order. *Customs offence* is defined as any breach or attempted breach of the Customs law [1].

Depending on the severity, customs offenses may be administrative and criminal.

Administrative offence is a wrongful, guilty action (omission) of a natural person or legal entity which is administratively punishable [2].

Criminal offence is an action which is punishable under the law [3]. It may occur at republican level or at a lower jurisdictional level.