



SRI LANKA CUSTOMS

CODE OF ETHICS AND CONDUCT

Message from the Director General of Customs

As members of the profession of Customs, we are entrusted with a critical responsibility to protect our nation's borders, facilitate legitimate trade and travel, and uphold the laws of the State with fairness, professionalism, and integrity. The confidence placed in us by the government, our stakeholders, and the public is substantial, and it must never be taken lightly.

This Code of Conduct sets out the standards of behavior expected of every member of the Customs Service, regardless of rank or role. It provides clear guidance on ethical conduct, decision-making, and professional responsibilities, and serves as a foundation for maintaining public trust and institutional credibility.

Integrity, impartiality, accountability, and respect for the law are non-negotiable principles of our service. Each officer is expected to act honestly, resist corruption in all its forms, avoid conflicts of interest, and perform their duties with diligence and respect for human rights. Our actions, both on and off duty, reflect on the Customs Service as a whole.

This Code cannot anticipate every situation we may encounter, but it offers a framework to guide our judgment and actions. When faced with uncertainty, officers are expected to seek guidance, exercise sound judgment, and always act in the best interest of the Service and the nation we serve.

I expect every officer to familiarize themselves with this Code, uphold its principles, and demonstrate leadership through example. By doing so, we strengthen our institution, safeguard our mandate, and honor the trust placed in us.

Together, let us uphold the highest standards of professionalism and service.

S.P.Arukoda

Director General of Customs

26th January 2026

VISION

Secure and prosperous nation through strong borders

MISSION

Providing world-class Customs service to secure revenue, protect the environment and society, and promote the seamless flow of trade and travel with integrity and professionalism

VALUES

Professionalism - We take pride in delivering a high-quality service

Integrity - We foster honest and ethical behavior

Accountability - We take responsibility for what we do

Transparency - We maintain openness and predictability

Innovation - We pursue novelty

Teamwork - We trust the spirit of unity

CODE OF ETHICS AND CONDUCT

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1. ETHICAL PRINCIPLES

This Code of Ethics and Conduct describe minimum standards of behavior expected from the employees of Sri Lanka Customs in addition to and not in derogation of the obligations under other written laws. It serves employees as a guide when making decisions and taking action. Adoption of this Code of Ethics and Conduct, therefore, expects the employees of Sri Lanka Customs to demonstrate high standards of ethical and professional conduct in delivering their service to the public.

1.1 INTEGRITY

Employees of Sri Lanka Customs must deliver their service with a positive set of attitudes which fosters honest and ethical behavior and work practices. They should never misuse their position or authority for private gain. Employees' actions must not be influenced by personal relationships that could result in improper or preferential treatment of any party. All employees must refrain from engaging in activities that could harm the reputation of Sri Lanka Customs or the government of Sri Lanka.

1.2 RESPONSIBILITY

Employees of Sri Lanka Customs must act lawfully within their powers and delegated authority and act objectively. Resources of Sri Lanka Customs must be used efficiently, effectively, and economically, with correct accounting, acknowledging that such resources are publicly owned and funded. All employees are expected to work towards improving the performance, efficiency, and quality of the service provided by Sri Lanka Customs.

1.3 FAIRNESS

Employees of Sri Lanka Customs must treat the public and colleagues fairly and with respect, without discrimination based on race, religion, language, caste, sex, political opinion, place of birth, gender, disability, age or any one of such grounds and by protecting the rights of people accessing Customs services. They must make balanced and objective decisions based on accurate information, considering only relevant facts.

1.4 EFFICIENCY

Employees of Sri Lanka Customs must perform their duties promptly and accurately, ensuring that processes are streamlined to deliver optimal service to the public. They are expected to make effective use of opportunities provided by the department to improve workflows, minimize delays, and enhance productivity in Customs operations. By effectively managing time and resources, employees must contribute to the efficient functioning of Sri Lanka Customs, reflecting the organization's commitment to service excellence and public accountability.

1.5 IMPARTIALITY

The functions of Sri Lanka Customs should not be influenced by the personal beliefs, interests, or commitments of its employees. Particularly, employees of Sri Lanka Customs must maintain political neutrality, which should be reflected in their work, and respect the authority of the government regardless of their political views.

1.6 REPOSITORY OF PUBLIC TRUST

The conduct of the employees of Sri Lanka Customs must reflect loyalty to the Democratic Socialist Republic of Sri Lanka and its people, in compliance with the Constitution, applicable laws, and regulations, while maintaining public trust and confidence. In fulfilling the mission of Sri Lanka Customs, employees are expected to contribute to state-building through the lawful and impartial discharge of their official responsibilities.

2. Personal responsibilities

2.1 General rules

All employees of Sri Lanka Customs must accept personal responsibility for compliance with the Code of Ethics and Conduct. In particular, they must:

- a) Devote office hours solely to performing official duties.
- b) Perform duties with honesty, care, diligence, professionalism, impartiality and integrity;
- c) Strive for the highest ethical standards to sustain the trust and confidence of the public they serve, not just the minimum required to meet legal or procedural requirements;

- d) Have a full understanding of the Code of Ethics and Conduct and the implications of non-compliance;
- e) Observe all relevant laws, regulations, determinations and lawful directions that relate to the performance of official duties and avoid any action creating even the appearance that they are violating any acts, laws, regulations, determinations or directions;
- f) Strive to acquire professional competence by enhancing subject knowledge and skills to deliver quality service;
- g) Treat colleagues and members of the public professionally and with courtesy;
- h) Not disclose or use non-public information learned in the course of their official duties to benefit themselves or others;
- i) Not use public office for private gain;
- j) Put forth an honest effort in fulfilling the main objectives of Sri Lanka Customs, Revenue Collection, Eco-social Protection, Facilitation of Trade, and Organizational Development, in compliance with all laws, policies, statutes, rules, and regulations, and in accordance with the Code of Ethics and Conduct;
- k) Not engage in outside employment or activities, including seeking or negotiating for employment, that conflict with official government duties and responsibilities;
- l) Disclose fraud, abuse and corruption to appropriate authorities.

2.2 Off-duty conduct

Customs employees also have responsibilities in their off-duty conduct, and the following acts may lead to disciplinary actions:

- a) Any act harmful to the reputation of Sri Lanka Customs or the government;
- b) Offences under the Penal Code;
- c) Indulging in any act likely to cause difficulty in the efficient management of the operations of Sri Lanka Customs.

3. Compliance with the Constitution, laws, rules, and regulations

3.1 Apart from the disciplinary standards prescribed in this Code of Ethics and Conduct, all employees of Sri Lanka Customs are required to act in compliance with all applicable laws, rules and regulations depicted below, in addition to and not in derogation of the obligations under other written laws.

i. Customs Ordinance (Chapter 235)

ii. Anti-Corruption Act No.09 of 2023 and other related laws

iii. Personal Data Protection Act No.09 of 2022

iv. Government regulations

- Financial Regulations (FRs);
- The Establishments Code;
- Circulars of the Secretary, Ministry of Finance;
- Circulars of the Secretary, Ministry of Public Administration;
- Public Service Commission rules.

v. Departmental regulations

- Departmental Orders
- Operating instructions
- Divisional/Branch circulars

3.2 Customs employees who commit offences involving, in particular, those involving prohibited drugs (such as using, possessing, selling, or distributing illegal substances), fraud, accepting bribes, illegal importation or exportation of goods, may be subject to disciplinary action and associated punishments applied as a result of criminal proceedings.

4. Relations with the public

4.1 Employees of Sri Lanka Customs shall not engage in any discriminatory practices based on race, religion, language, caste, sex, political opinion, place of birth, gender, disability, age or any one of such grounds.

4.2 All Customs employees are expected to identify themselves in all forms of correspondence.

4.3 Customs employees who come into contact with the public during the course of their work should properly display their official identity card or name card and be in their designated uniforms when necessary.

4.4 All employees of Sri Lanka Customs must comply with legal and administrative provisions relating to official languages as described in the Constitution.

4.5 Employees should always, as a priority, consider their own safety and the safety of their colleagues when undertaking their duties.

4.6 Any attempts by any person to offer inducements or other benefits in exchange for favors or special treatment must be reported immediately to the department's appropriate senior officials or Internal Affairs Unit.

5. Avoiding conflict of interest

5.1 Conflicts of interest, or the appearance of a conflict of interest, may arise from official dealings with, or decisions made with respect to, individuals who share private interests. When an actual, perceived and/or potential conflict of interest arises, employees of Sri Lanka Customs must recuse of the situation after citing the reasons.

5.2 Employees of Sri Lanka Customs may invest in shareholdings or other securities; however, employees may not participate in an official capacity in any particular matter in which they or anyone whose interests are imputed to them have a financial interest, should the particular matter have a direct and predictable effect on that interest. Further, employees must not use any non-public information obtained in the course of their duties to advance their private interests or those of others.

5.3 Employees of Sri Lanka Customs are not allowed to engage in outside employment or professional activities unless with prior approval of the relevant authority with the recommendation from the committee appointed by DGC. Customs employees must be able to establish that such employment will not create a conflict of interest, or the appearance of a conflict of interest, or adversely affect the performance of the employee's official duties.

5.4 Employees of Sri Lanka Customs are also required to adhere to the guidelines and standards on conflicts of interest prescribed in the Handbook issued by the Commission to Investigate Allegations of Bribery or Corruption ("Rules on Conflict of Interest"-First Print 2019), alongside the ethical obligations contained in this Code.

6. Conduct in money matters

6.1 Employees of Sri Lanka Customs must satisfy all financial obligations, especially those that are imposed by law, including paying their taxes and on-time submission of Declaration of Assets and Liabilities where applicable.

6.2 Private financial transactions between Customs employees are discouraged, and those between supervisors and subordinates are highly discouraged.

6.3 Employees of Sri Lanka Customs should be extremely cautious when accounting for or in safeguarding/disposal of any public funds under their purview or in their possession. Employees shall follow the Financial Regulations (FRs) and related procedures when handling public funds.

6.4 All Customs employees have a responsibility to the public to use collected funds only for official purposes and to make sure value for money is obtained. In addition, employees must avoid the perception or appearance that the funds taken in for official purposes are being used for the personal benefit of any member of Customs. The following general principles apply to the spending of public money:

- a) public money must be spent lawfully;
- b) transactions involving public money must be accounted for correctly;
- c) only authorized persons may make spending decisions;
- d) the rules which apply to the acceptance of gifts, hospitality and other benefits apply to staff making spending decisions and
- e) staff must not make use of their official position to further either their own private interests or those of others.

7. Limitations in the acceptance of gifts, rewards, hospitality and discounts

7.1 Employees of Sri Lanka Customs or their family members should not accept any presents, gifts, or other benefits, whether in a direct or indirect form, and whether in the shape of money, goods, free passages, services, or unusual discounts on the cost of services rendered.

7.2 Customs employees involved in procurement must take special care to ensure they do not contravene applicable rules and safeguards or behave in any manner that would render them liable to allegations of unfair purchasing practices. As such, staff should not, under any circumstances, accept gifts or hospitality from current or prospective suppliers.

7.3 Some commercial organizations, such as airlines or ferry companies, may offer no cost and/or complimentary travel by offering vacant seats or places to Customs for use on official business. Such an offer must not be accepted without prior approval of the Director General of Customs in certain specified instances, as it may lead to the suspicion of improper relations between the company making the offer and Customs.

7.4 Where companies offer discounts on their goods or services to all or a significant number of staff in Sri Lanka Customs, and provided the offer has been made based on the purchasing power of the staff as individuals, the Director General of Customs may approve employee acceptance of such discount benefits.

7.5 Employees of Sri Lanka Customs are also required to adhere to the guidelines and standards on limitation in acceptance of gifts prescribed in the Handbook issued by the Commission to Investigate Allegations of Bribery or Corruption (“Gift Rules”-First Print 2019), alongside the ethical obligations contained in this Code.

8. Confidentiality and use of official information

8.1 All employees of Sri Lanka Customs have a duty not to disclose (without proper authority and lawful purpose) any non-public official information that has been obtained in the course of their official duties, such as information classified as confidential, proprietary business information and/or sensitive information related to enforcement of the law retrieved from the automated system of Sri Lanka Customs.

8.2 Official information includes any information the employee acquires by reason of employment that he or she knows or reasonably should know that has not been made available to the general public. This rule extends to all documents, records, and information stored electronically.

8.3 All employees of Sri Lanka Customs are required to protect the privacy of individuals and companies in official dealings.

8.4 All employees of Sri Lanka Customs must not disclose confidential or official information to public, print or social media without the consent of Director General of Customs.

8.5 All employees of Sri Lanka Customs shall give due regard to the applicability of the provisions of the Personal Data Protection Law of Sri Lanka and provisions of Right to Information act of Sri Lanka when handling data and information.

9. Use of official property and services

9.1 Unless specifically and reasonably authorized, the use of Customs resources and property, as well as services paid for with official funds for personal purposes or gain, is prohibited for employees of Sri Lanka Customs. Such resources include:

- facilities, including telephones, photocopiers, and office supplies;
- vehicles, vessels, machinery and equipment;

- computers and computer software;
- security passes and stationery and
- postal and courier services.

9.2 Official badges, official credentials and official identification cards are to be used by Customs employees for official purposes only.

9.3 Customs employees having access to or using government computer systems, equipment or software should make every effort to protect the government from any possible threats to information security.

9.4 Government computer systems, or those of external agencies accessed via the government network, software, equipment, Internet, intranet and office e-mail, should be used only for authorized purposes.

10. Private purchase of government property

10.1 In common with other government employees, employees of Sri Lanka Customs are allowed to purchase excess/retired articles of general government property that are on sale to the public unless:

- a) Customs employees have, because of their official position, been able to obtain special knowledge about the condition of the goods being sold;
- b) Customs employees have been officially associated with the disposal arrangements;
- c) Customs employees receive the goods at a discount that would not be available to a member of the public, and
- d) articles are being sold by or at the direction of Customs.

10.2 Employees of Sri Lanka Customs are prohibited from making purchases at Customs sales and/or auctions, either directly or through a third party, when the property is owned by the government and under the control of Customs when it is seized or forfeited under the direction of Customs and/or incidental to the functions of Customs.

11. Limitations in political activities

11.1 Employees of Sri Lanka Customs should follow Governmental guidance to ensure that official activities are not compromised, or give the appearance of being compromised, due to inappropriate political activities or public comments in the workplace.

11.2 Subject to the provisions in the Trade Union Ordinance or any other legislation which provides limited rights to non-staff officers, officers should not participate in political activities.

12. Work environment

12.1 All employees should support to bring about a good working environment in Sri Lanka Customs since all employees have the right to a healthy and safe workplace, free of discrimination and harassment, in which individual and organizational objectives can be met. A good working environment is one that:

- is fair and equitable;
- is safe and supportive;
- is free of alcohol and drugs;
- is free of harassment and discrimination;
- is respectful of individual differences and cultural diversity;
- provides honest performance feedback and development opportunities, and
- is supportive of staff participation in the decision-making process.

12.2 All employees must take an active role in ensuring the Customs work environment is free of discrimination and harassment of any kind, including sexual harassment.

12.3 All employees must make an effort to be technically and professionally updated and participate in the assigned training.

12.4 Employees of Sri Lanka Customs shall not report for duty or remain on duty while under the influence of alcohol.

12.5 Employees of Sri Lanka Customs must not smoke in areas where it is prohibited.

12.6 The dress and appearance of all employees of Sri Lanka Customs should reflect a professional image. Every Customs employee issued with a uniform must comply with the relevant guidelines when wearing it and be responsible for keeping his/her uniform clean and neat.

13. Corrective measures for misconduct

In addition to any offence under the Customs Ordinance or any misconduct under the establishment code, any employee of Sri Lanka Customs who contravenes this Code of Ethics and Conduct may be subject to disciplinary action, or, any administrative measures as decided by the Director General of Customs.

The Establishment Code, which has been approved by the Cabinet of Ministers in terms of Article 55(4) of the Constitution of the Democratic Socialist Republic of Sri Lanka, deals with the disciplinary control of all public officers, including Customs employees. Among other important chapters of the Establishment Code, Chapter XLVII particularly describes the general conduct and discipline of government officials under nine sections: general conduct,

use of liquor and narcotic drugs, gifts and subscriptions, pecuniary embarrassment, use of government funds for private purposes, release of official information to the mass media or the public, publication of books, articles, broadcast talks, etc., adherence to the Establishment Code, Financial Regulations and other relevant provisions, and political activities by public officers. Chapter XLVIII describes the rules of disciplinary procedure which are essential in conducting inquiries against officers who contravene the provisions of the Establishment Code.

Among other sections of the Customs Ordinance (Chapter 235), Sections 4 and 137, respectively, explain the penal procedure for misconduct of Customs officials for taking any fee or reward on account of anything done by him relating to his office and for making collusive seizures or taking bribes.

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Acknowledgement

I

.....(Full Name)

.....(Designation)

hereby acknowledge the receipt of the Code of Ethics and Conduct of Sri Lanka Customs.

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Signature

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Office/Division

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Date