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PROFESSIONAL ETHICS STANDARDS FOR CUSTOMS
OFFICERS IN UKRAINE THROUGH THE LENS OF SACRED
SCRIPTURE AND UKRAINIAN LEGISLATION

INTRODUCTION

The role of customs officials in any country is crucial for maintaining economic order, ensuring the integrity of trade, and safeguarding national security. In Ukraine, as in many other nations, customs officers bear significant responsibilities that affect both the state and its citizens. However, the complexity and importance of their duties raise fundamental ethical questions regarding their accountability, conduct, and adherence to legal and moral standards. The aim of this article is to explore the professional ethical standards for customs officers in Ukraine, examining the issue from two essential perspectives: Sacred Scripture and Ukrainian legislation.

Sacred Scripture, as the foundation of Christian moral teachings, provides profound insights into the nature of justice, integrity, and accountability. The Bible offers clear guidance on how individuals, including those in positions of authority, should conduct themselves. By analyzing the ethical principles outlined in the Holy Scriptures, this article seeks to understand how the role of customs officers aligns with the moral responsibilities articulated in God's revelation.

Simultaneously, Ukrainian legislation serves as the formal legal framework that governs the actions of customs officials, defining their duties,

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rights, and limitations. The laws and regulations established by the Ukrainian state are intended to ensure that customs officers perform their tasks fairly and transparently, while preventing corruption, bribery, and other unlawful practices.

By juxtaposing the ethical teachings of Sacred Scripture with the legal responsibilities outlined in Ukrainian law, this article provides a comprehensive examination of the moral and legal obligations of customs officers. It seeks to address the critical question of how these officials can fulfill their duties in a manner that is both legally sound and ethically just, thereby contributing to a just and lawful society.

Through the dual lens of divine revelation and state law, this study aims to illuminate the intersection of faith and public service, demonstrating that true responsibility lies in a harmonious commitment to both ethical principles and legal duties.

1. CUSTOMS OFFICERS AS AN ANCIENT PROFESSION IN THE TEXTS OF SACRED SCRIPTURE: ETHICAL STANDARDS AND MORAL GUIDELINES

You must not take a bribe, for a bribe blinds the clear-sighted and corrupts the words of the righteous
(Exodus 23:8).

In ancient Judea, the legal framework was integral to shaping societal norms, establishing the rights and responsibilities of individuals, and maintaining social order and justice. The legal system was predominantly influenced by religious and moral principles, which were deeply embedded in the sacred texts, with particular emphasis on the Torah. These scriptures provided the foundational guidelines for governance and interpersonal conduct, intertwining legal and ethical obligations within the fabric of Judean society.

In the Old Testament, the notion of customs collection is closely tied to the roles of public officials, such as tax collectors, who were entrusted with the responsibility of ensuring the enforcement of the kingdom's laws and

trade regulations. For instance, in the Book of Leviticus (19:35-36),¹ the laws pertaining to honesty in trade practices and the proper use of weights and measures emphasize the ethical principles that those involved in customs enforcement were expected to uphold. While the texts do not specifically mention “customs officers,” they provide a foundational framework for understanding the moral obligations of individuals engaged in the regulation of commerce, including the collection of duties and taxes.

The Book of Nehemiah (5:14-19) also addresses the management of finances, including taxation, in post-exilic Judea, where officials were held accountable for their actions [Brown 2022]. While customs officers are not explicitly mentioned, the broader context of financial governance emphasizes the importance of integrity in such roles. Nehemiah’s reforms aimed to protect the poor from exploitation by corrupt officials, implicitly highlighting the need for justice in financial transactions, which would have encompassed customs officials as well.

In the New Testament, the role of customs officers is more directly addressed, particularly through the figure of Zacchaeus, the tax collector (Luke 19:1-10) [Hobbie 1977]. Zacchaeus is depicted as a prosperous tax collector who, after encountering Jesus, undergoes a profound transformation. His repentance, marked by a commitment to restitution – promising to give half of his wealth to the poor and repay fourfold anyone he has defrauded – highlights the ethical dimensions of his profession. This narrative not only reflects the practice of tax collection but also underscores the moral challenges and the potential for redemption that individuals in positions of financial authority may face.

Similarly, in Matthew 9:9-13, Jesus calls Matthew, a tax collector, to follow Him as a disciple, demonstrating that even individuals engaged in the often-despised profession of tax collection could experience grace and redemption [Bora 2023]. These instances suggest that, although tax collectors and customs officials were essential for the functioning of society, they were frequently regarded with suspicion and disdain, primarily due to their association with the oppressive Roman authorities and, at times, exploitative practices.

¹ See <https://www.biblegateway.com/passage/?search=Leviticus%2019%3A35-36&version=NIV> [accessed: 13.11.2024].

One of the key contributions of Sacred Scripture to the understanding of the role of customs officers lies in its emphasis on justice and righteousness. In the Book of Proverbs (16:11), it is stated: “Honest scales and balances belong to the Lord; all the weights in the bag are of His making” [Fernandes 2024]. This principle underscores the importance of fairness and integrity in financial dealings, qualities that are indispensable for individuals involved in customs and taxation. Similarly, the New Testament reinforces this commitment to justice, asserting that tax collectors – and by extension, customs officers – have a moral obligation to act with justice in the performance of their duties.

In Matthew 22:15-22, when asked about the obligation to pay taxes to Caesar, Jesus responds, “Give back to Caesar what is Caesar’s, and to God what is God’s” [Owen-Ball 1993]. This response can be understood as a nuanced articulation of the relationship between civic duties and divine justice. It has frequently been interpreted as an acknowledgment of the legitimacy of governmental authority, while also emphasizing the need for moral integrity in the discharge of civic responsibilities.

Scholars have observed that although customs officers played a crucial role in the governance and economic stability of ancient societies, they were often criticized for their perceived greed and exploitation of the populace [Fitzmyer 1964]. The Gospel of Luke features several parables and teachings that emphasize the necessity for those in positions of authority to exercise their power justly. For instance, the parable of the dishonest steward (Luke 16:1-13) illustrates the ethical dilemmas faced by individuals entrusted with financial responsibilities, including customs officers.

Biblical scholars have explored the social status of tax collectors in the ancient world, observing that they were commonly viewed as corrupt and morally compromised [Friedrichsen 2005]. This perception stemmed largely from their association with the Roman occupiers and their role in extracting taxes from the subjugated Jewish population. However, also highlight the underlying theme of grace and redemption in the New Testament’s depiction of tax collectors, suggesting that the moral transformation of these individuals is a central element of the Christian message of repentance and salvation.

Contemporary interpretations of biblical texts relating to customs officers frequently draw connections to current ethical issues in taxation, corruption, and public service. Scholars in the fields of biblical ethics and the-

ology have examined how biblical teachings on justice and integrity can offer insight into modern discussions about the moral responsibilities of public officials [Wright 2020]. Their research suggests that the biblical principles associated with customs officers emphasize the importance of transparency, accountability, and the promotion of the common good – values that continue to hold significant relevance in today’s societal context.

2. INTERNATIONAL AND PROFESSIONAL STANDARDS OF PROFESSIONAL ETHICS FOR CUSTOMS OFFICERS UNDER UKRAINIAN LEGISLATION

International and professional standards of ethics for customs officers are based on key principles such as integrity, impartiality, transparency, and accountability. These principles are not only central to the effective functioning of customs administrations but are also critical to maintaining public confidence in governmental institutions. In Ukraine, these ethical standards are enshrined in national laws, codes of conduct, and agreements with international bodies such as the World Customs Organization (WCO) and the European Union, reflecting the nation’s commitment to aligning its customs practices with global best practices.

Ethical conduct is a set of deeds, actions of people that meet the norms of morality, consciousness, order, formed in society or it strives to [Shcheblykina and Hrybova 2015].

The ethical conduct of public servants in Ukraine is regulated by several laws and regulatory legal acts. A prominent place among them is occupied by the Law of Ukraine “On Civil Service” (December 10, 2015, No. 889- VIII).

The ethical conduct of public servants in Ukraine is regulated by specific laws and regulatory legal acts. A key piece of legislation for customs officials is the Law of Ukraine “On Civil Service”, alongside Article 569 of the Customs Code of Ukraine, which defines customs officials as civil servants (March 13, 2012, No. 4495-VII). However, no article of the Customs Code of Ukraine provides a definition or specific requirements regarding the ethics of customs officers.

The professional ethics standards and principles of effective personnel management developed by the World Customs Organization are reflected in the Declaration of the Customs Cooperation Council on Proper Governance

and the Fight Against Corruption in Customs.² This Declaration emphasizes the importance of considering several key aspects when developing national anti-corruption programs for customs authorities. Specifically, it highlights the need to: 1) ensure dedication and leadership among customs leaders; 2) harmonize legislation in the field of customs regulation; 3) promote transparency and predictability in interactions with customs authorities; 4) implement automated or computerized systems in customs administrations; 5) conduct audits and internal investigations of corruption cases; 6) carry out reforms and modernization of customs services; 7) adopt a code of conduct for customs officers; 8) improve moral standards and corporate culture (“honor of the uniform”); 9) ensure effective human resource management; 10) foster partnerships with entrepreneurs and the business community.

The idea outlined in the Arusha Declaration regarding the approval of a code of conduct for customs officers has gained support among European Union countries. Specifically, from 1 January 2016, the Ethics Code for employees of tax and customs authorities in Slovakia came into force, establishing high standards for information processing, impartiality, and trust with clients.³ The Code of Ethics for customs officials has also been adopted in EU countries such as Poland,⁴ Czech Republic,⁵ and others.

The State Customs Service of Ukraine has implemented a Code of Ethical Conduct for its employees, which establishes high standards of integrity, professionalism, and responsibility.⁶ This Code defines the duties of customs officers regarding adherence to the Constitution of Ukraine, national legislation, and ethical norms in the performance of their official duties. Employees are required to execute orders and instructions within the scope of their authority, ensuring compliance with legality, impartiality, political neutrality, and anti-corruption principles. Additionally, the Code empha-

² See https://rad.wcoomd.org/wp-content/uploads/2022/04/revised_arusha_declaration_en.pdf [accessed: 13.11.2024].

³ See <https://www.financnasprava.sk/sk/financna-sprava/eticky-kodex> [accessed: 13.11.2024].

⁴ See <https://antykorupcja.gov.pl/ak/import/kodeksy-etyczne/3580,Kodeks-etyki-funkcjonariusza-sluzby-celnej.html> [accessed: 13.11.2024].

⁵ See <https://celnisprava.gov.cz/cz/o-nas/spolecne-proti-korupci/Documents/Etick%C3%BD%20kodex%20celn%C3%ADka.pdf> [accessed: 13.11.2024].

⁶ See <https://customs.gov.ua/web/content/4850?unique=9d03ce4a055b0d224b> [accessed: 13.11.2024].

sizes the importance of continuous professional development, adherence to etiquette, respect for the rights and freedoms of citizens, state symbols, as well as ensuring transparency and confidentiality in the activities of customs authorities.

However, this Code has several significant shortcomings, notably the lack of clear definitions of the principles upon which the ethical conduct of customs officials should be based, limiting itself to the mention of political impartiality and integrity as the primary requirements. This deficiency may create practical challenges in the implementation of ethical norms and principles, as it does not address all aspects of ethical conduct that may be important for maintaining the appropriate level of professionalism and trust in the customs authorities.

In our opinion, codes of ethical conduct should be regularly updated, as the requirements outlined in them must address current professional and ethical challenges and evolving conditions of professional activity.

The requirements for ethical conduct of public servants are outlined in the Law of Ukraine “On Preventing Corruption.” According to Article 38 of this law, individuals, while performing their official duties, are required to strictly adhere to the provisions of the law and universally recognized ethical standards of conduct. They must maintain politeness in their interactions with citizens, supervisors, colleagues, and subordinates. Public servants are also obliged to uphold political neutrality, prioritize the interests of the state or territorial community, demonstrate impartiality, competence, and efficiency, maintain confidentiality, and refrain from executing unlawful decisions or orders.

Considering the aforementioned, we would propose the incorporation of the following principles and norms into the Customs Officers’ Code of Ethics, which they are obligated to adhere to:

1) Compliance with Legislation and Legal Norms – Customs officers must strictly adhere to the Constitution of Ukraine, the Customs Code, national laws, and other regulatory legal acts that govern the activities of customs authorities. This principle ensures that all actions taken by customs officers are grounded in the legal framework, maintaining the integrity and legitimacy of the customs operations;

2) Impartiality and Transparency – Customs officers are required to perform their duties impartially, demonstrating transparency in all their actions and decisions. They must eliminate any form of discrimination or un-

due advantage, ensuring that their conduct reflects fairness and objectivity in interactions with citizens and stakeholders;

3) Zero Tolerance for Corruption – Customs officers must refrain from engaging in any corrupt activities, including bribery, and are responsible for combating corruption within the scope of their duties. This principle emphasizes the importance of fostering an ethical environment in customs operations, safeguarding public trust, and promoting accountability;

4) Political Neutrality – Customs officers must maintain political neutrality in their professional activities, refraining from expressing political preferences or aligning with any political party in the course of their work. This ensures that their decisions and actions are not influenced by personal or political biases, and they remain focused solely on their official duties;

5) Confidentiality and Protection of Information – Customs officers are bound by the principle of confidentiality concerning the information they acquire during the performance of their duties. They must not misuse this information for personal gain and must ensure that sensitive data is protected and disclosed only in accordance with the law;

6) Professionalism and Competence – Customs officers are required to continually improve their qualifications, knowledge, and skills to effectively carry out their duties. They must adhere to high standards of professionalism, ensuring that their work is conducted with competence, efficiency, and dedication;

7) Ethics in Relationships with Citizens and Colleagues – Customs officers should act with courtesy and respect in all interactions with citizens, colleagues, and superiors. They must uphold high ethical standards in communication and foster positive relationships based on mutual respect and professionalism;

8) Avoidance of Conflict of Interest – Customs officers must avoid situations that may lead to conflicts of interest. In case such situations arise, they are obligated to disclose any potential conflicts to the appropriate authorities to ensure that their professional integrity is maintained;

9) Protection of Citizens' Rights and Freedoms – Customs officers are responsible for protecting the rights and freedoms of citizens, adhering to the principles of justice and the rule of law. Their actions must always align with the broader legal framework, ensuring that individuals' legal rights are safeguarded throughout the customs process.

CONCLUSIONS

This research examines both historical and modern ethical frameworks regarding the role of customs officers, making connections between biblical teachings and contemporary professional standards. A review of ancient Judean texts, particularly from the Old and New Testaments, offers valuable insights into the moral expectations placed upon those in financial authority, including customs officers. These sacred writings highlight the importance of integrity, justice, and ethical responsibility, emphasizing how tax collectors and customs officials were expected to maintain fairness and honesty in their duties. The story of Zacchaeus, for example, along with the teachings of Jesus on honesty and restitution, illustrates the ethical challenges faced by such professionals and also emphasizes the possibility of personal redemption.

Today's ethical standards for customs officers, reflected in international guidelines and Ukrainian legislation, focus on key principles like integrity, impartiality, transparency, and accountability. While the Code of Ethics for Ukrainian customs officers represents a positive step towards ethical governance, it still requires further development. The absence of clear definitions of fundamental ethical principles in the current code presents challenges in effectively implementing these standards, potentially impeding public trust in the customs system.

In line with global practices, including those set forth by the World Customs Organization (WCO), this article suggests incorporating more comprehensive ethical guidelines for customs officers. The proposed principles – such as adherence to legislation, impartiality, zero tolerance for corruption, political neutrality, confidentiality, professionalism, and the safeguarding of citizens' rights – are essential for maintaining the integrity of the customs service. Additionally, ongoing professional development, the avoidance of conflicts of interest, and the cultivation of ethical relationships with both citizens and colleagues are critical for ensuring a just and efficient customs system.

In conclusion, while ancient religious texts provide valuable insights into the moral responsibilities of customs officers, modern ethical standards must continue to evolve to address the complexities of contemporary governance. Regular updates to ethical codes, informed by both historical principles and current global practices, are crucial to ensure customs officers

carry out their duties with the highest levels of professionalism, integrity, and public trust. Aligning national legal frameworks with international ethical standards will ultimately lead to more transparent, efficient, and accountable customs administrations, strengthening public confidence in these essential institutions.

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Professional Ethics Standards for Customs Officers in Ukraine Through the Lens of Sacred Scripture and Ukrainian Legislation

Abstract

This article explores the historical and biblical foundations of the ethical responsibilities of customs officers, emphasizing the connection between ancient Judean legal principles and modern professional standards. Drawing from key biblical texts, the study highlights the role of public officials, including customs officers, in maintaining social order and justice, with a particular focus on moral integrity, fairness, and accountability in trade and financial governance. The article further examines the evolution of customs officers' professional ethics in contemporary contexts, focusing on Ukrainian legislation and international standards. It explores the role of ethical conduct within customs administrations, drawing attention to key principles such as transparency, impartiality, and the fight against corruption, as outlined in both national laws and inter-

national frameworks like those of the World Customs Organization (WCO). While Ukraine has developed a Code of Ethical Conduct for customs officers, the article critiques its limitations, such as the lack of clear definitions of ethical principles, and advocates for the continuous updating of such codes to address modern challenges in customs operations.

Keywords: biblical justice and integrity; Church; moral responsibility in public service; religious and legal frameworks.

Standardy etyki zawodowej dla funkcjonariuszy celnych na Ukrainie przez pryzmat Pisma Świętego i ukraińskiego prawodawstwa

Abstrakt

Artykuł bada historyczne i biblijne fundamenty etycznych obowiązków funkcjonariuszy celnych, podkreślając związek między starożytnymi judejskimi zasadami prawnymi a współczesnymi standardami zawodowymi. Czerpiąc z kluczowych tekstów biblijnych, badanie ukazuje rolę urzędników publicznych, w tym funkcjonariuszy celnych, w utrzymaniu porządku społecznego i sprawiedliwości, ze szczególnym naciskiem na moralną integralność, uczciwość oraz odpowiedzialność w handlu i zarządzaniu finansami. Artykuł dalej bada ewolucję etyki zawodowej funkcjonariuszy celnych we współczesnych kontekstach, koncentrując się na ukraińskim prawodawstwie oraz standardach międzynarodowych. Zajmuje się rolą etycznego zachowania w administracjach celnych, zwracając uwagę na kluczowe zasady, takie jak przejrzystość, bezstronność i walka z korupcją, zgodnie z krajowymi ustawami i międzynarodowymi ramami prawnymi, takimi jak te opracowane przez Światową Organizację Celną (WCO). Choć Ukraina opracowała Kodeks Etyki Zawodowej dla funkcjonariuszy celnych, artykuł krytykuje jego ograniczenia, takie jak brak jednoznacznych definicji zasad etycznych, oraz nawołuje do ciągłego aktualizowania takich kodeksów w celu sprostania współczesnym wyzwaniom w działalności celnej.

Słowa kluczowe: biblijna sprawiedliwość i integralność; Kościół; odpowiedzialność moralna w służbie publicznej; podstawy religijne i prawne.

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