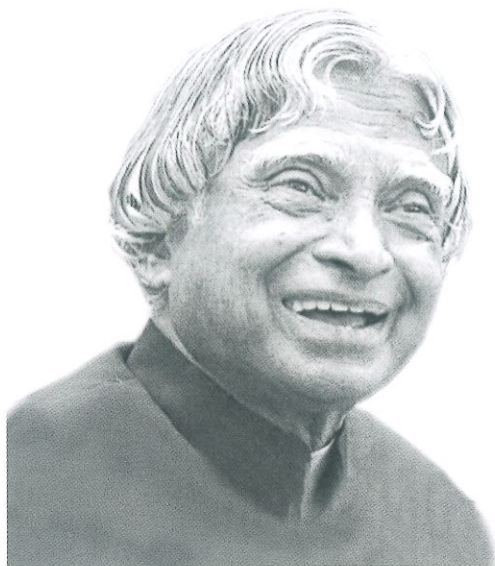




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இலங்கை மதுவரித் திணைக்களம்
Department of Excise Sri Lanka



Code of Conduct



**“You cannot change your future,
but you can change your habits,
and surely your habits will
change your future.”**

Dr. APJ Abdul Kalam

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Preface

To fulfill the role and objectives of the Excise Department, it is considered as a responsibility of the Department to prepare an improved working environment for all Excise officers and staff members working in the Excise Department. A code of conduct to be followed by all officers is established to create such a working environment, and it is the responsibility of all officers to follow the ethical standards. The code of conduct introduced hereby has been prepared in such a way as to underscore the needs of the intellectual and spiritual development of the officers, and adherence to the said ethics will ensure that the Department maintains high efficiency while providing a work environment free from mental pressure.

Building public confidence in officers performing their duties is an important task, and maintaining an active tax administration will be difficult or impossible without building a friendlier tax culture. If provided further, every officer is expected to act in his or her full national capacity at all times and at all times while on duty.

It is your responsibility to fully understand the contents of this handbook and to follow the code of conduct outlined therein and to act in such a way as to achieve the basic expectations of the Department.

The form attached to the handbook shall be duly completed, signed and submitted to your staff - Grade officer to confirm receipt of this handbook containing the Code of Conduct.

Commissioner General of Excise
Sri Lanka Excise Department
No. 353, Kotte Road, Rajagiriya
15.08.2024

2.1. Vision, Mission, Objectives of Sri Lanka Excise Department

“වගකීමෙන් සුරක්ෂාව”
“பொறுப்பினூடான பாதுகாப்பு”
“Protection through responsibility”

Vision

To be dedicated the most respectful and responsible revenue collection public institution in order to enhance the public revenue through formally regulating the tobacco and liquor manufacturing.

Mission

Efficient and effective administration of liquor and other approved alcohol within the country in order to assist economic growth and development through creating incisive awareness programs which are against the improper usage of illegal liquor, dangerous drugs and psychotropic substances abuse by empowering the conformity to all rules and regulations in which we have the power to take action by providing facilities for earning legal trade revenues.

2.2 Objectives

- Maximizing Revenue collection through risk management and improving compliance of organizational prospect for the assistance of effective decision making at the strategic, operational and tactical levels.
- To provide facilities for trade through encouraging compliance of stakeholders with the laws pertaining to achieve through perpetual knowledge sharing aimed at enhancing revenue.
- Effective utilization of risk management principles is the core for achieving the equilibrium between control and providing facilities of liquor and tobacco revenue.
- Building good faith among the public on efficiency and the honesty at the time of collecting excise tax
- Regulating production and sale of alcohol, rectified spirit and denatured spirit and other approved intoxicants.
- Implementation of sustained operations and conducting awareness programs against illegal alcohol and drug use. Implementation of laws, rules and regulations to intercept illegal distillation of spirits and unlicensed distillation of spirits clandestinely.
- Improving capacity and abilities of employees to make sure sufficient professional and technical staff by incessant training and development.
- Maintaining dedicated staff for the service having well trained and utmost satisfaction.
- Prevention of the use of alcohol and liquor and to keep away from the illicit trafficking of drugs and psychotropic substances.
- Take necessary action to eradicate the toxic drugs and toxic liquor in trade and safeguard the public of them.
- Maintaining efficient tax system with good relationship of the Ministry of Finance and other external institutes.

3. Personal responsibility

3.1 Personal responsibility as an employee

As an employee of the Excise Department, you are obliged to your employer and the public for your conduct. All officers shall perform their duties with due diligence in accordance with the law and instructions. All officers shall use their subjective knowledge and experience on the tax system and work with professional competence. You shall have an understanding of the changes in the tax field as well as other relevant rules and regulations.

The objective of this Code of Conduct is to prescribe your conduct in relation to the following aspects in performance.

- Your responsibility to protect the funds, property, security and reputation of the Excise Department.
- Personal responsibility assigned to you for protecting the confidentiality of information
- Excise duty revenue
- Suppression of crime

Each of the above principles is explained in detail below.

3.2 Your responsibility to protect the funds, property, security and reputation of the Excise Department.

To implement the objectives mentioned herein, all the excise officers and the staff of the combined service, as well as the staff not belonging to the combined service appointed to fulfill the duties of the Excise Department shall perform their duties with great dedication and responsibility in a manner that preserves

the reputation and honor of the Department and earns the respect of the public.

- (a) All officers shall study the nature and limitations of the duties assigned to them and perform their duties efficiently and effectively in a manner that does not lead to controversy or problems in the office or place of work or on field duty.

3.3. Personal responsibility assigned to you for protecting the confidentiality of information

(a) In the performance of his duties, he shall act in a manner that does not harm the Department and is not open to criticism, and the information related to duty information and documents shall not be disclosed or alienated by orally, copies or photographs without formal permission. Releasing such information to social networks without formal approval shall be avoided.

(b) In the same way, any duty-related information belonging to another officer related to the service shall not be released or alienated, orally or in copies, without formal permission.

(c) No officer shall alter, interpolate, destroy or misplace any official document related to his duties for private or improper gains, and it shall not be aid and abet any person else to alter, interpolate, destroy or misplace any official document related to his duties for private or improper gains. This rule is applicable to all other documents maintained in his place of work for official use.

3.4 Excise Revenue

Every liquor license shall be operated subject to formal supervision by excise officers. Since the government may lose significant amount of revenue due to potential fraudulent activities that may be carried out by some liquor license holders, the excise officers shall ensure that the licensed premises are operated in full compliance with all the conditions related to the licenses. If any fraudulent act is committed due to the negligence of the Excise officers or due to weaknesses in control or in violation of the license conditions of a licensed premise, the Excise officers are directly responsible thereto. Allowing such fraudulent acts to commit is considered as a negligence of duty.

3.5 Suppression of crimes

It shall be considered as a social responsibility of the excise officers to prevent all illegal acts and bring the offenders to justice under the Excise Ordinance and the Poisons, Poisonous Opium and Dangerous Drugs Ordinance. In times like these, when the number of various crimes related to drugs and illicit liquor, such as corruption and extortion, are on the rise, the society simply expects our officers to bring the drug traffickers before the law and contribute to social development. Excise officers who are committed to fulfill such social responsibility, shall be constantly ready to fulfill that social responsibility with strong determination. It shall be ensured that to identify and enforce the law against traffickers both in Sri Lanka and internationally. Officers shall always keep remember that such commitments are vital to secure the future of the nation.

4. Official requirements and non-acceptance of gifts, offers, hospitality and commissions

(a) No employee shall take advantage of his official position in order to obtain benefits what so ever, for himself, for any member of his family, any friend or associate, such benefits include, offers or gifts, free travel, substantial hospitality, entertainment or accommodation;

(b) All officers are required to observe the provisions of the financial regulations in all financial transactions. They shall take adequate precautions to prevent waste or misappropriation of state funds;

(c) All employees shall comply with any lawful or reasonable order given to them by a Superior officer, promptly and to the best of their ability;

(c) All officers are required to familiarize themselves with and observe the provisions contained in the Financial Regulations, Establishment Code, other Departmental manuals, circulars and the provisions of this code when performing their duties.

(d) Officers of the Excise Department are prohibited from engaging themselves in any form of political activity as they belong to a Uniform Staff.

(e) No employee shall obtain any gifts, hospitality, commissions or any other facilities from his clients.

However, it shall be act in terms of the section F.R.170 (2) in relation to the certain valuables and gifts received for cultural or diplomatic reasons to the Department and shall not be treated them as personal property of the officer.

5. Arrival-Departure and Leave Procedures

(i) Officers shall comply with all regulations and standing orders applicable for governing the time of arrival for duty and the time of leaving the place of work in order to carry out their daily duties efficiently.

(ii) An Excise Officer, if required, shall perform his duties for a period of 24 hours and shall not leave the duty area without formal permission obtained from the competent authority, as he may be called to duty at any time on the exigencies of the service. The above procedure is also applicable on public holidays and weekend holidays.

(iii) Before availing leave, Excise Officers shall make satisfactory arrangements to ensure the uninterrupted performance of their duties during their absence. Notwithstanding that an officer who has to attend court duty or special duty shall refrain from availing leave.

5.2 Statements of Assets and Liabilities

Every Staff-Grade Officer shall submit his Assets and Liabilities Declaration form, prescribed by the Anti-Corruption Act No.09 of 2023 for insertion in his personal file within 03 months of his first appointment. Thereafter, every officer shall complete and submit the status of his assets and liabilities as on 31st March of each year in the prescribed form before 30th June of the said year.

5.3 Official Language

All officers shall follow the law of the official languages. According to the section 18 (Chapter IV) of the Constitution of

the Democratic Socialist Republic of Sri Lanka, Sinhala and Tamil languages are considered as the official languages of the Island.

Every citizen has rights to communicate with the government, conduct their business and get responses in Sinhala, Tamil or English in terms of the constitution. If the taxpayer requests a Sinhala, Tamil, English translation, it is your responsibility to comply thereto.

6. Place of Work

All employees of the Excise Department shall make every attempt to keep the place of work clean and tidy. Adequate care should be taken by them when making use of the facilities provided by the Department for their welfare activities. Electricity, fans and other electrical equipment shall be used with care and economy. Employees shall not misuse the communication facilities provided by the Department for official communication purposes contrary to the Departmental regulations.

7. General Conduct and Discipline

(i) Public Officer shall act at all times in a manner befitting his public office. He shall do nothing to besmirch the good name of his public office;

(ii) Public Officer shall not do anything which will bring his private interest into conflict with his official duties. He shall at all times conduct himself in such manner to avoid infringement of fundamental rights of other employees. When performing his

duties, he shall refrain from using public property for private use;

(iii) Excise officers shall refrain from making any policy statement to the press for publication or to provide any information regarding the Department activities to public information without the approval of the Commissioner General of Excise.

(iv) Canvassing by an Excise Officers for appointments, Promotions or transfers whether done directly or indirectly will be regarded as an act of misconduct.

(v) Any attempt to arrange an inter change of duties by an officer for pecuniary considerations will render the officer liable for disciplinary action.

(vi) No Excise Officer shall be seen or be found at a Casino or any other similar place where facilities have been provided for promiscuous gambling and betting except for the purpose of discharging their official duties.

(vii) Excise Officers shall not consume liquor or be seen under the influence of liquor at the place of work, any other similar State Organization or at a public place during or after hours of duty.

8. Trainings

To perform the duties, the excise officers shall have a good understanding and skill in the subjects assigned to them. While basic knowledge is imparted in Excise Training College, this knowledge shall not be considered sufficient or perfect knowledge in the performance of daily duties. Commissioners of Excise, Deputy Commissioners of Excise, Assistant

Commissioners of Excise, Superintendents of Excise and Inspectors of Excise shall work to develop the knowledge of the officers. In order to address emerging legal issues, new regulations and to enhance effectiveness, it is mandatory for all officers appointed to attend seminars, instruction classes and courses conducted from time to time by the Department of Excise

9. Uniforms

All Excise Officers shall wear prescribed uniforms subject to Departmental regulations at all times while performing their daily duties. Officers engaged in special duties may remain on duty in civilian clothes with the permission of higher ranked officers. In wearing official badges, relevant badges shall be worn in accordance with the Departmental orders.

Furthermore, other staff appointed to fulfill the duties of the Excise Department shall also wear appropriate office attire while on duty to preserve the dignity of the public service.

10. Use of Firearms and Arrest Procedures

(i) An Excise Officer having authority to arrest a person found committing an offence shall make the arrest in terms of the provisions contained in the criminal procedure code. He shall take all steps that are necessary to protect the fundamental rights of the person arrested.

(ii) Officers shall thoroughly familiarize the provisions contained in the Code of Criminal Procedure on self-defense in the use of firearms. All officers shall be obliged to properly implement the Departmental regulations regarding the carrying, usage and delivery of firearms and live ammunition.

11. Foreign Travel

- (a) When traveling into and out of Sri Lanka, Excise Officers shall not seek by the use of his office to obtain exemption from Custom or any other similar requirements;
- (b) Excise Officers in receipt of invitation from Foreign Government, International Organization or any other institution shall not accept such invitation except under the terms and conditions contained in the Establishment Code.

12. Conduct in Foreign Countries

- (a) The conduct of an Excise Officer shall be such that his conduct shall not diminish his official standing nor the good name or the honor of the Department,
- (b) Excise Officers shall be conscious of the fact that standards of rectitude, dignity, decorum and confidentiality expected of them in foreign countries must meet the strictest standards.

13. Breach of the Code of Conduct

Where there has been alleged breach of this Code of Conduct, and where the Head of Department is of the opinion that the infringement is not of minimal consequences such officers shall be dealt in accordance with the provisions contained in the Establishment Code.

Sri Lanka Excise Department
Acknowledgement

I.....
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(Full Name),

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(Designation)

of Sri Lanka Excise Department do hereby acknowledge the
receipt of the handbook containing the Code of Conduct on

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Signature

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Name and Address of the Excise Station



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