

Integrity in Government Service and Tax Administration in Singapore

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Integrity

- What is integrity?
- Intolerance for corruption
- Deviant behaviour
- Serve private ends
- Capability v integrity?

Anti-Corruption Strategy

- British Colonial Government
 - Incremental strategy
- PAP Government
 - Comprehensive strategy

LKY Memoirs

When the PAP government took office in 1959, we set out to have a clean administration. We were sicken by the greed, corruption and decadence of many ...

We made sure from the day we took office in June 1959 that every dollar in revenue would be properly accounted for and would reach the beneficiaries at the grass roots as one dollar, without being siphoned off.

Comprehensive Strategy

- Remove incentives
 - Comprehensive legislation
 - Competitive salaries
- Minimise opportunities
 - Set example by leadership
 - Deterrence of High-risk low-reward

Comprehensive Legislation

- 1960 - Prevention of Corruption Act
- 1963 – Power to require attendance of witnesses
- 1966 – Intent to commit offence
- 1981- Repay all corrupt money received
- 1989 – Freeze and confiscate properties and assets
- 1999 – Money laundering

Competitive Salaries

- Remove incentives
- National Wages Council set up in 1972
- White paper on competitive salaries for competent and honest government – 1994

Core Values

- Integrity
 - Do what is right without fear or favour in all circumstances
- Fairness
 - Treat everyone in the same circumstances equally
- Professionalism
 - Have the competence and take pride in doing our work in the most efficient way

Core Values (cont'd)

- Teamwork
 - Help one another and work together with mutual trust and respect
- Responsiveness
 - Anticipate and promptly meet changing need
- Innovation
 - Continuously seek new ways to do our work better

Code of conduct

- To code or not to code?
- What to put in the code?
- Politicians
- Civil Servants

Tax Administration

- Confidentiality of information
- Logging of Accesss
- Rotation of staff
- Deterrence
- Publicity

Tax Administration (cont'd)

- Quality at source
- Self-checking system
- Rule-based system
- Accountability-based system
- Confidentiality of information

Conclusion

- World Bank Premnotes
*Trust must be earned –
it cannot simply be assumed*
- PERC 2005
First amongst 12 Asian countries
- Transparency International 2005
Fifth amongst 146 countries in the world



Inland Revenue
Authority
of Singapore

Thank You

Fairness

Teamwork

Integrity

Responsiveness

Professionalism

Innovation

