

Borderline Sustainability

Rethinking Customs leadership and operations for a greener future



Executive Summary

Over the past decade, customs administrations worldwide have undergone significant business transformation to meet evolving and complex environmental legislation and reporting obligations. This shift reflects the growing recognition of the critical role Customs plays in enforcing environmental agreements, combating environmental crime, and facilitating green trade initiatives.

However, one critical piece of the sustainability puzzle often gets overlooked: the day-to-day environmental performance of customs administrations themselves. To truly walk the talk, Customs must strive to become net positive contributors to our environment through stronger strategic alignment with international and regional environmental frameworks, operational decision-making which takes into consideration environment impact and stakeholder engagement that prioritises environmental integrity and collective action.

To meet obligations under national and international frameworks, and to confront the urgent challenge of climate change, environmental degradation, and biodiversity loss, administrations must treat business and environmental outcomes as interdependent drivers of their organisation's performance and value to their nation.

Between June –July 2025, the Centre for Customs and Excise Studies (CCES) conducted a survey of Customs officers employed by national customs authorities to understand the priorities, challenges and opportunities facing administrations when it comes to improving the environmental performance of their operations and value chain.

The survey, which generated responses from officers working across fifteen different customs administrations globally, revealed both a clear appetite for change and a persistent gap between environmental ambition and operational reality. While many administrations have begun embedding sustainability into policy statements and compliance frameworks, fewer have systematically integrated environmental considerations into core business processes, performance metrics, and resourcing decisions.

This disconnect presents a strategic opportunity. By repositioning environmental performance not as a parallel initiative but as a catalyst for operational excellence, risk management, and institutional credibility, customs administrations can strengthen both their mandate and their impact.

The following six high-impact levers, informed by frontline insights and emerging global practice, are key factors in helping leaders within custom administrations strengthen their environmental performance and make a positive contribution to a sustainable global trading system.

Six High-Impact Levers to Accelerate Performance

1. Increasing awareness and understanding of an administration's material environmental impact. This is about identifying, measuring and reporting on the positive and negative effect Customs day-to-day operations have on the environment. For example their energy and water consumption across buildings.

2. Embedding sustainability priorities into the strategic planning processes and cascading these priorities throughout division and team planning processes. Environmental priorities should be embedded in strategic plans, team planning processes, and individual performance discussions. The goal is to treat sustainability as a cross-cutting theme and embed it into digital transformation agendas, risk management approaches, and workforce development initiatives.

3. Nurturing and supporting internal governance systems that drive systemic change. This involves the establishment of, or strengthening of internal stakeholder bodies who can make decisions in relation to how priorities are operationalised. A senior executive committee needs to oversee and review the initiatives and outcomes.

4. Conceiving a new approach to the development of customs leaders that cultivates a 'people and planet' mindset and equips leaders to be net-positive contributors, skilled in co-design, systems thinking, stakeholder engagement and able to build workforce cultures grounded in care for people and planet.

5. Harnessing information, tools and resources from different sectors, industries, and bodies to help senior leaders, supervisors and customs officers translate environmental ambition into action. This could include strategic planning toolkits, impact assessments, green procurement guidelines, and greenhouse gas emissions tracking tools.

6. Strengthening the environmental literacy and capacity of the customs workforce through the rollout of formal training courses on green procurement, and hazardous waste management as well as informal development opportunities such as webinars, mentoring, communities of practice or collaborative projects.

Frontline Pressures: The Environmental Realities Customs Officers Face Daily

Challenge 1. The Green Customs agenda is not well understood by customs officers.

What customs officers told us...

- 45% of respondents felt that their administration only occasionally considered its environmental impact in day-to-day operations.
- 7% indicated that creating a positive environmental impact was not a priority for their administration.
- Respondents reported low levels of perceived workforce engagement (3 out of 10) when it came to environmental sustainability issues.
- On average, 31% or close to 1 in 3 respondents answered 'do not know' or 'N/A' when asked about the priorities, targets, plans, and actions being taken by their administrations to improve environmental performance.

Over the decades, the Green Customs agenda¹ has evolved from a specialised area of interest into a broad and inclusive concept, impacting almost all roles and functions within a customs administration.

We know that an administration's material impact on the environment can vary greatly from country to country. In many countries, customs are major employers, high-volume purchasers, and intensive users of energy, land, and resources. Their operations, fleets, and infrastructure generate substantial greenhouse gas emissions.

Some WCO members, driven by national priorities, bi-partisan leadership commitments and strong community support have embarked upon ambitious sustainability and net zero strategies, looking to become net positive contributors to our environment whilst other members have struggled to prioritise or resource Green Customs initiatives.

While 84% of respondents rated the environment as either very or extremely important to them personally, the survey was able to expose a clear disconnect between individual commitment and organisational action.

28% of respondents were unaware of any efforts by their administration to improve the environmental performance of their operations and a further 18% indicated that they were not sure who was accountable for driving environmental initiatives and improving the administration's environmental performance. This general lack of awareness and understanding relating to environmental priorities, targets, and impact was an overarching theme across the Survey.

When asked about the most material environmental issues affecting their administration, many respondents pointed to broader, strategic, or national challenges impacting their

administrations such as inadequate national legislation, infrastructure gaps, and limited planning or investment in response to climate and ecological risks. The focus for many respondents was on national strategies and resourcing plans. Without national consensus and strategy, progress at the organisational level is hampered.

The survey also revealed perceived low levels workforce engagement² on sustainability, with an average rating of just 3 out of 10. This appears to reflect limited awareness of environmental issues beyond core enforcement functions. The perception of Green Customs, may, for many officers, still be a niche activity - another task to do in an already complex and challenging operating environment. It may also indicate that the breadth and relevance of the Green Customs agenda has not been clearly communicated in ways that help officers understand its practical implications and connection to their day-to-day responsibilities.

When customs administrations consider the environmental impact of their operations as a primary measure of their success and embed environmental goals and thinking into their governance structures and business strategy, it not only contributes to global efforts to meet climate and sustainability goals, it can also help to build greater levels of trust with Customs' stakeholders and deliver shared value to the communities in which Customs operate.

Challenge 2. Environmental priorities do not appear to be well integrated into organisational business planning cycles.

What customs officers told us:

- Two-thirds of respondents (66%) said either that their customs administration did not have environmental performance targets in place or that they weren't sure.
- 41% of respondents indicated that their administration did not have a strategy in place to manage and improve its environmental impact.
- 54% reported that their administration did not integrate environmental goals into operational planning processes.
- 25% of respondents indicated that their administration did not report publicly on its environmental initiatives and performance, with a further 36% saying they weren't sure.

Despite growing global momentum for climate-aligned trade and sustainable governance, some respondents indicated that their administration did not have a sustainable development strategy or environmental priorities. It appears that for many administrations the UN Sustainability Development Goals are not well integrated into business

strategy, or divisional and team planning processes, creating a disconnect between high-level organisational commitments and operational reality.

The survey also revealed that sustainability reporting - both internally and publically available was either rare, ad hoc, or just unbeknown to respondents. 36% of respondents were not aware of the kinds of impact their administrations were having on the environment.

The global consensus is that governments and businesses alike must treat environmental, social, and financial performance in an integrated way rather than as separate or competing priorities. Whilst it is down to everyone to strengthen environmental performance, the administration is responsible for setting the strategy, and building appropriate governance and feedback structures, and processes to ensure it remains accountable for delivering on its environmental commitments.

Challenge 3. Current leadership approaches and mindsets may be inadequate or ineffective when it comes to driving higher standards of environmental performance.

What customs officers told us:

- The majority of respondents (54%) felt a lack of financial means and resources was the biggest barrier to improving their administration's environmental performance, closely followed by workforce capability (50%), then by the commitment of senior leaders (39%).
- 45% of respondents felt that it was down to individuals to take action when it came to organisational sustainability.
- 28% of respondents were unaware of any efforts by their administrations to improve environmental performance.

Senior leadership commitment is arguably one of, if not, the single biggest indicator as to whether a customs administration is able to achieve its environmental performance targets. Whilst the survey did not specifically ask questions pertaining to perceptions of leadership capability across the administration, leadership and workforce capability were nonetheless underlying and recurring themes throughout the survey.

The Survey results alluded to, not an absence of leadership but shortcomings and inadequacies of prevailing leadership models within Customs when it comes to addressing environmental performance.

Whilst not explicitly outlined in the Survey, there was a sense that some administrations had shifted or devolved accountability for environmental priorities and initiatives to the individual or team leaders' level.

Among those respondents who referenced positive initiatives occurring within their administrations such as energy conservation or recycling programs, these initiatives appeared to be locally focused and individually led, rather than part of a coordinated, long-term organisational strategy.

Improving the environmental performance of the customs business model, operations and supply chain does require a fundamental shift in thinking, communicating and problem solving.

- From reactive problem-solving to proactive systems design.
- From siloed operations to integrated partnerships with shared goals.
- From enterprise performance metrics to enterprise ecosystem health indicators.
- From short-term wins to delivering long-term public value.

To deliver public value and become a net positive contributor to our environment requires customs leaders to develop capabilities and skills in areas such as co-design, systems thinking, contingency planning, advocacy, climate science, supply chain design and, engagement and management. Importantly customs leaders need to be able to educate, inspire and reassure staff and stakeholders around environmental priorities, initiatives and outcomes.

Challenge 4. Customs officers do not appear to engage with key stakeholders in relation to shared environmental challenges.

What customs officers told us:

- Only 15% of respondents felt their administration prioritised stakeholder engagement and feedback in some form either through stakeholder advisory groups, forums and MOUs.
- A further 32% of respondents indicated they weren't sure, and 21% answered that it was not applicable.

In complex modern societies, environmental sustainability is considered a collective problem requiring a coordinated, collective approach. To effect positive, meaningful, long-term environment change, customs administrations need to be able to engage and partner with a range of stakeholders including staff, other government agencies, regional and international bodies, NGOs, suppliers, local businesses, technology partners, and citizens.

The survey results reveal that administrations may not be effectively engaging their key stakeholders in relation to environmental challenges and shared environment objectives.

Stakeholder engagement cannot be a risk management or public affairs exercise, it must be embedded into the administration's strategy. It is a capability that should be cultivated and nurtured throughout customs administrations.

More than ever before, customs leaders are being called upon to contribute to the public debate with an informed point of view, relate well with multiple constituencies, engage in dialogue to understand and empathise with stakeholders (including with perspectives contrary to their own), and engage in multi-stakeholder collaboration with a range of government, industry, NGO partners and citizens. Environmental progress accelerates when customs work with others on shared environmental objectives and co-design solutions that are fit-for-purpose.

Maintaining a regular dialogue with key stakeholders helps give customs administrations a 360 view of the strategic and operating realities of their allies and partners and a sense of the shared environmental challenges and opportunities. Equally importantly, these engagements build trust, goodwill, help inform good decision-making.

Challenge 5. Sustainability is not yet a strong disciplinary field within customs administrations.

What customs officers told us:

- Half of the respondents (50%) felt that workforce capability and capacity challenges, including a lack of knowledge and expertise across the workforce, was a significant barrier to improving their agency's environmental performance.

Environmental literacy is a combination of several things including understanding the environmental challenges and potential solutions, being able to think critically and communicate effectively when it comes to the environment, and having the capacity to translate knowledge, and skills into positive action.

While some customs administrations are appointing Chief Sustainability Officers and Green Customs Managers with expertise in areas such as carbon accounting, the circular economy, and environmental management systems, this does not remove the need for continued investment in broad-based workforce upskilling and development.

Sustainable progress requires whole-of-workforce development that builds environmental literacy and empowers officers, regardless of role, level, or location, to apply their knowledge and experience to the design, implementation, and evaluation of initiatives that strengthen environmental performance.

Raising the Bar: Customs administrations setting a new benchmark in environmental performance

Through our survey, interviews with customs leaders, and desk research, we've identified examples of how customs administrations around the globe are advancing sustainability and striving for higher standards of environmental performance.

Co-design and accountability structures (Oceania Customs Organisation)

Oceania Customs Organisation (OCO) members have been working together to identify shared environmental goals including reducing energy consumption, improving waste management, and enhancing compliance with international environmental standards. Specific examples include paperless processing systems, energy-efficient infrastructure upgrades, and in some cases, dedicated personnel or units have been assigned to oversee these efforts, although formal accountability structures are still evolving.³

Green building certifications (Costa Rica and Panama Customs)

The Paso Canoas Integrated Control Centre at the Costa-Rica Panama border crossing was designed and constructed to meet a minimum 20% reduction in energy and water consumption compared with an average building established by local standards. The Centre's construction and building materials were carefully considered to result in lower (than industry average) energy embodied in the building materials and the Centre generates (at a minimum) 40% on-site energy savings. The Control Centre was awarded the EDGE Excellence in Design for Greater Efficiencies Advanced Certification Award.⁴

Renewable energy contracts (Australian Dept. of Home Affairs)

The Dept. of Home Affairs (DHA) has developed a publicly available emissions reduction plan which sets out its baseline emissions (comparable across years), emission reduction strategy, and associated targets. The Department has committed to reducing its greenhouse gas emissions over the next six years by 75%. This reduction will predominately come through the establishment of renewable energy contracts, effectively eliminating the Department's greenhouse gas emissions from electricity.⁵

Green procurement training (Canada Border Services Agency)

Under its Sustainable Development Strategy 2023-27, Canada Border Services Agency (CBSA) has committed to strengthening green procurement by assessing the environmental impacts of the goods and services it procures, prioritising energy-efficient technologies, and adopting a life-cycle approach to asset management.⁶

Digitising workflows (Seychelles Revenue Commission)

The Seychelles Revenue Commission (SRC) has been embarking on a modernisation program designed to bring greater equity, transparency and efficiency to its systems, processes, and partnerships. This has involved integrating the ASYCUDA system into Seychelles regulatory environment and tariff schedules, establishing formal co-operation agreements with the postal service, mirroring WCO guidelines, building an e-manifest system to digitise pre-shipping reporting and improved risk profiling through capability uplift. The efforts are designed to simplify, streamline, harmonise their internal processes to facilitate trade and remove paper-based systems.⁷

Greening ICT (HM Revenue and Customs)

As part of its commitment to reducing greenhouse gas emissions associated with ICT equipment, operations, and disposal under the Greening Government: ICT and digital services strategy 2020-2025 by 60%, His Majesty's Government has begun to measure, and publicly report on ICT emissions and e-waste management.

Between 2022/23 and 2023/24 HM Revenue and Customs (HMRC) total CO₂e emissions from ICT and digital services fell by 2,184tCO₂e (7.12%). The main source of ICT emissions were from end user devices (especially from embodied carbon in their manufacture and distribution), peripheral IT equipment and data centres. HMRC's e-waste amounted to 122.75 tones in the same period.

Over the next several years the UK Government aims to develop a national framework to standardise and enhance green ICT practices across departments including improving the deployment and energy-efficiency of new ICT systems.⁸

A Blueprint for Delivering Measurable Environmental Impact

The below conceptual model outlines the key elements and their relationships associated with managing environmental outcomes. This model can be used by customs leaders to help frame lines of inquiry in relation to understanding how well placed their administration is to deliver upon its environmental strategy. This Paper uses the model to frame actions for strengthening environmental performance.

Figure A. Managing environmental outcomes conceptual model

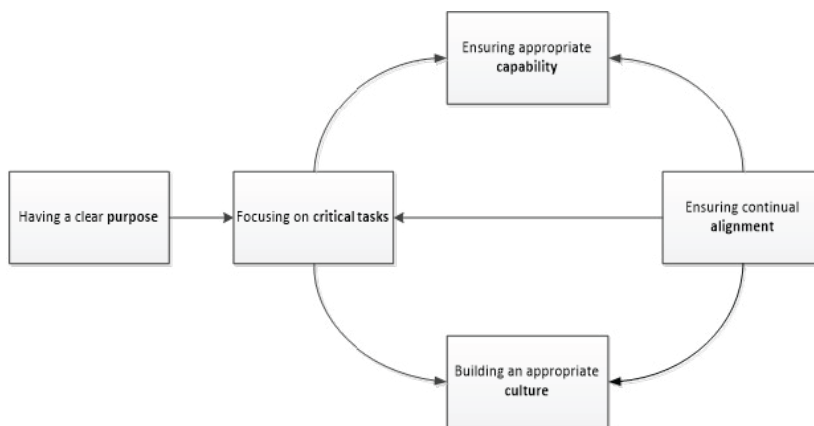


Figure B. Model explanations and questions for senior customs leaders

Focus area	Definition and Reflection Questions for Senior Customs Leaders
Purpose	<p>What environmental outcomes and public value does the administration seek to achieve?</p> <p><i>Question for senior leaders:</i></p> <p>Is there a clear and targeted strategy in place to improve the administration’s environmental performance? To what degree are the different divisions and teams across the administration invested in, and accountable to the strategy and its outcomes?</p>
Critical tasks	<p>How does each division and team within the administration support the strategy / priorities?</p> <p><i>Question for senior leaders:</i></p> <p>What are the functions, activities, business processes, and partnerships required to enable the administration to successfully implement its environmental sustainability strategy / priorities?</p>
Capabilities	<p>How does the administration strengthen individual / collective capability to implement its environmental strategy?</p> <p><i>Question for senior leaders:</i></p> <p>What are the key capabilities, systems, and technologies required by customs officers to successfully implement the environmental sustainability strategy? Does the administration need to re-structure itself to implement the strategy?</p>
Culture	<p>How does the administration nurtures communication, collaboration and consultation across groups and divisions in support of its environmental strategy.</p> <p><i>Question for senior leaders:</i></p> <p>Where are the dependencies, linkages, and synergies across the administration? What decision-making bodies, management controls and reporting lines need to be established or bolstered?</p>
Alignment	<p>How can we create coherence between all the above preceding factors?</p> <p><i>Question for senior leaders:</i></p> <p>What quality assurance procedures, and performance standards need to be in place to ensure environmental priorities and outcomes are achieved on time, on budget and to a high standard?</p>

Figure C. Summary of actions for customs professionals by focus area.

Focus area	Senior Leaders	Managers	Officers
Purpose	1. Set a clear, targeted strategy		
Critical tasks	2. Assess environmental impact. 3. Embed sustainability into core governance.	1. Translate strategy into team action.	1. Take ownership of your role.
Capabilities	4. Build workforce capability.	2. Identify capability gaps. 3. Champion continuous learning.	2. Apply everyday sustainable practices. 3. Stay informed.
Culture	5. Activate stakeholder collaboration. 6. Communicate progress transparently.	4. Engage external stakeholders. 5. Make sustainability engaging. 6. Share and scale what works.	4. Step forward as a change agent. 5. Scale what works.
Alignment	7. Monitor, evaluate, and report.		

Driving Change: Practical Steps to Boost Environmental Performance

Recommendations for Senior Customs Leaders

1. Set a clear, targeted strategy.

Develop a proactive environmental sustainability strategy with quantified targets, defined responsibilities, stakeholder engagement plans, and clear implementation pathways.

2. Assess environmental impact.

Commission a materiality assessment to identify and prioritise your administration's most significant environmental impacts across your operations and value chain.

3. Embed sustainability into core governance.

Integrate environmental goals into planning, risk management, audit, reporting, training, and management decision-making processes. Make sustainability a non-negotiable element of business performance.

4. Build workforce capability.

Undertake a training needs analysis to identify capability gaps and invest in whole-of-workforce development aligned to your environmental strategy.

5. Activate stakeholder collaboration.

Establish formal and informal bodies and forums, such as communities of practice, industry groups, and supplier roundtables in order to co-design solutions and build shared ownership.

6. Communicate progress transparently

Regularly share commitments, progress, lessons learned, and impact with key stakeholders such as staff and government partners to build trust, momentum, and accountability.

7. Monitor, evaluate, and report

Track performance against targets, analyse outcomes, and commit to transparent reporting to drive continuous improvement and system-wide change.

Recommendations for Managers and Supervisors

1. Translate strategy into team action

Embed environmental priorities into team plans and decisions. Use team meetings to identify practical actions, invite ideas, and empower staff to contribute improvements.

2. Identify capability gaps

Conduct a team-level gap analysis to assess current skills and knowledge, and address shortfalls that may limit delivery of environmental objectives.

3. Champion continuous learning

Promote creative upskilling opportunities such as participation in taskforces, engagement with industry partners, knowledge-sharing sessions, and curated resources to build practical sustainability capability.

4. Engage external stakeholders

Proactively connect with industry, suppliers, and community organisations to better understand shared environmental challenges and collaborate on solutions.

5. Make sustainability engaging

Encourage creativity and friendly competition through recognition programs, awards, or stretch assignments that reward environmental leadership and innovation.

6. Share and scale what works

Document and showcase successful initiatives within your team, and share insights across the administration to demonstrate how environmental progress can be achieved at the operational level.

Recommendations for Customs Officers

1. Take ownership of your role

Understand how your daily decisions and duties impact environmental outcomes, and ensure your work aligns with your administration's sustainability priorities.

2. Apply everyday sustainable practices

Bring practical ideas from home or previous workplaces such as reducing waste or conserving energy and explore how they can be adopted within your team.

3. Stay informed

Build your knowledge of Green Customs and global environmental frameworks, including the World Customs Organization's Green Customs Action Plan 2022–2027, the United Nations Sustainable Development Goals, and the Paris Agreement. Read about environmental initiatives rolling out across governments and industries and consider what might work within your administration.

4. Step forward as a change agent

Express interest in sustainability initiatives, join or form a green team or community of practice, and collaborate with colleagues to drive improvements in key areas of the business.

5. Scale what works

Identify successful practices within your team and seek opportunities to replicate or expand them across your administration to amplify impact.

Conclusion

Over the past two decades, customs administrations have invested heavily in the “doing” dimension of Green Customs; enforcing multilateral environmental agreements and facilitating legitimate green trade flows. These efforts have been both necessary and impactful. Yet, over time, a critical Doing–Being gap has emerged. While enforcement capabilities have advanced, workforce understanding and engagement with the environmental implications of Customs strategy, daily operations, and its value chain remain imbalanced.

The World Customs Organization’s Green Customs Action Plan 2022–2025 signaled an important shift: from a primary focus on external compliance toward embedding environmental sustainability within customs core operations. This rebalancing recognises that sustainable trade facilitation must begin at home; within our own operational systems, leadership practices, procurement decisions, and performance frameworks.

Closing the Doing–Being gap requires a deliberate transformation. Customs administrations must first develop a clear, evidence-based understanding of their material environmental impacts. Environmental objectives must be prioritised alongside revenue, compliance, and security targets, treated not as ancillary commitments, but as central indicators of an administration’s performance and legitimacy. Equally important is reimagining leadership and workforce engagement: cultivating a “people and planet” mindset that empowers officers at every level to integrate sustainability into daily decision-making, drawing on proven tools, partnerships, and innovations across sectors and geographies.

By surfacing shared challenges related to the “being” dimension of Green Customs, this White Paper seeks to reorient the conversation toward institutional self-reflection and operational transformation. The ambition is straightforward but profound. To ensure that Customs not only enables sustainable trade, but operates sustainably itself, delivering value for economies, societies, and the planet alike.

About the author

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Survey Background

In June 2025, CCES conducted a survey of customs officers employed within national customs authorities seeking to better understand the priorities, challenges and opportunities currently facing customs administrations when it comes to improving the environmental performance of day-to-day operations including across its supply chain.

Alongside questions relating to strategy, governance, capability and culture, the survey explored the material environmental issues concerning customs officers in relation to how their administration operated and engaged key stakeholders, and what actions were being taken by their administration to strengthen environmental performance.

The survey findings were enriched by conversations and email exchanges with a small number of senior customs leaders, where CCES asked about how environmental considerations aligned with the customs modernisation agenda and what leaders’ viewed as the greatest opportunities to improve customs’ environmental performance.

Endnotes

1 Green Customs agenda. For the purposes of this paper the Green Customs agenda refers to the World Customs Organization's (WCO) current Green Customs Action Plan 2022 – 2025, and associated policies, procedures and initiatives.

2 (Workforce) engagement. Engagement refers to the level of emotional commitment, motivation, and involvement that customs officers believe their colleagues have towards the topic of environmental sustainability.

3 Oceania Customs Organisation (OCO). Interview with Nancy Oraka, Former OCO Secretariat (November 2025)

4 Costa Rica and Panama Customs. https://www.wto.org/english/res_e/booksp_e/tpexperiences1124_e.pdf AND <https://edgebuildings.com>

5 Australian Dept. of Home Affairs (DHA). <https://www.homeaffairs.gov.au/commitments/files/home-affairs-emissions-reduction-plan.pdf>

6 Canada Border Services Agency (CBSA). <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/sds-sdd/sds-fr-sdd-rc-24-25-eng.html>

7 Seychelles Revenue Commission (SRC). Interview with Varsha Singh, Commissioner-General SRC (November 2025)

8 His Majesty's Revenue and Customs (HMRC). <https://www.gov.uk/government/publications/greening-government-ict-annual-report-2023-to-2024/greening-government-commitments-ict-annual-report-2023-to-2024>