



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

DIRECTIVE C/DIR.7/07/23 ON MODEL CODE OF ETHICS AND CONDUCT FOR TAX ADMINISTRATIONS OF ECOWAS MEMBER STATES

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Revised Treaty establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Articles 35, 37 and 40 of the ECOWAS Revised Treaty on liberalization of trade, the Common External Tariff, Customs Duties and Internal Taxation;

MINDFUL of Protocol A/P3/12/01 on the fight against corruption;

MINDFUL of the supplementary Act A/SA.1/01/10 on the protection of personal data within the ECOWAS region;

MINDFUL of Directive C/DIR. 1/12/13 adopting the ECOWAS Fiscal Transition Programme;

RECALLING of the multilateral instruments aimed at preventing and combating corruption, in particular the African Union Convention on Preventing and Combating Corruption adopted in Maputo on July 11, 2003;

CONSIDERING that the commitments of the Member States to the achievement of the 2030 Agenda for Sustainable Development require increased mobilization of financial resources;

CONSIDERING ALSO that the harmonization of the tax legislations of the Member States is a necessity for the attainment of the objectives of the Treaty, particularly the realization of a Common Market;

NOTING that this harmonization of tax legislations will contribute to establishing coherence in the domestic systems of taxation, ensuring equal treatment for trade operators within the Community and enhancing the output of the different taxes;

CONVINCED that a common fiscal framework promotes economic activities and strengthens economic relations between economic operators of Member States;

CONVINCED ALSO that domestic taxation should contribute to the mobilization of

resources while enhancing the competitiveness of companies;

CONSCIOUS that it is also in the Community interest to strengthen the mechanism of combatting corruption within tax administrations with the adoption of codes of ethics and conduct;

DESIROUS of providing the Community with a Code of Ethics common to all Member States to enhance the professionalism of tax administrations in ECOWAS Member States;

ON THE RECOMMENDATION of the ECOWAS Ministers of Finance and Budget in a meeting held at Abidjan, Cote d'Ivoire on 26th November 2022;

UPON THE OPINION of the Parliament at its 1st Ordinary Session held in Abuja, Nigeria from 8th to 26th 2023.

PRESCRIBES:

ARTICLE 1: ADOPTION

The Model Code of Ethics and Conduct for Tax Administrations in ECOWAS Member States is hereby adopted and attached hereto as an annex.

ARTICLE 2: LEGISLATIVE, REGULATORY AND ADMINISTRATIVE PROVISIONS

1. Member States shall adopt necessary laws, regulations, and administrative provisions to comply with this Directive no later than **three (3) years** commencing from **1 August 2023**.
2. Member States shall communicate to the ECOWAS Commission measures or arrangements adopted to comply with this Directive.
3. Member States shall notify difficulties encountered in the implementation of this Directive to the President of the Commission, who shall submit a report thereon to the next session of the Council of Ministers.

ARTICLE 19: PUBLICATION

1. This **DIRECTIVE C/DIR.7/7/23** shall be published in the Official Journal of the Community within thirty (30) days of its signature by the Chairperson of the Authority of Heads of State and Government.

2. It will also be published within the same time frame by each Member State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 20: ENTRY INTO FORCE

This **DIRECTIVE C/DIR.7/7/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON

ANNEXURE TO THE DIRECTIVE ON MODEL CODE OF ETHICS AND CONDUCT FOR TAX ADMINISTRATIONS OF ECOWAS MEMBER STATES

MANAGEMENT STATEMENT

Although there has been effort over the past to change the public perception of the Tax Administration, the impact of the change has not yet yielded the desired level of public perception. We would like to achieve a level of perception whereby most citizens, and taxpayers, speak highly of our services. Therefore, the relevance of a high level of integrity in the Tax Administration is strongly acknowledged.

We should acknowledge that the Tax Administration still has several procedures which make it difficult for our taxpayers to comply. This, and other administrative bottlenecks within our Administration, affect the level of our efficiency thus, enabling unethical behaviours to thrive.

It is high time, therefore, the Tax Administration embarked on a total transformation drive aimed at modernising procedures and processes, reinforcing the chain of command and motivating staff, among others, with a view to improving service delivery and revenue performance.

We are proud and happy to pronounce that, with the launch of this Code of Ethics and Conduct, we hereby proclaim our commitment to developing a strong integrity culture in the Tax Administration by focusing on, among others;

- a) Promoting transparency and fairness through open communication platforms both internally and externally.
- b) Modernising and simplifying procedures and processes for easier and voluntary compliance.
- c) Reviewing the tax laws to eliminate elements of discretionary interpretation and application.
- d) Initiating and maintaining partnerships with our stakeholders such as taxpayers, the government, technical and financial partners, investors, etc.

With this launch, we are now embarking on sensitization and training of all the Tax Administration staff on integrity, compliance, fraud risk awareness and the benefits of integrity and compliance with all the Tax Administration policies, procedures, and guidelines. We are further developing an integrity, compliance, and fraud risk awareness module to be incorporated in our induction curriculum for all new staff. The Code also provides an opportunity for staff to nominate and/or elect Integrity Focal Persons from

within the Tax Administration business areas all over the country, who will be appointed and commissioned to enhance the level of Integrity in the Tax Administration.

Furthermore, we are also committed to carrying out engagements with external stakeholders such as taxpayers and their agents, suppliers, and service providers. In these fora, we shall share information on the integrity initiatives we have put in place and hear from them on the areas where we need to improve.

We shall also initiate a whistle blowing system or hotline that anyone can use to report any occurrences of unethical behaviours, non-compliance or misconduct among our staff while providing service.

With the above initiatives, we expect to reap the following benefits, amongst others:

- a) All our staff will be capable of providing excellent professional services to our clients.
- b) There will be a marked increase in level of tax compliance.
- c) We shall have minimal complaints about our services thus significantly enhancing our corporate image.
- d) The public perception regarding the image of Tax Administration and its officers will be improved.

In conclusion, we still emphasize the need to sustain the gains and make further improvements in provision of services. We can assure you of Management's full commitment and willingness to offer a series of tools, resources, and strategies for the enhancement of integrity within the Tax Administration.

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Head of Tax Administration

CODE OF ETHICS AND CONDUCT

1. DEFINITIONS

For purposes of this Code of Ethics and Conduct:

- a) **“Code”** means Code of Ethics and Conduct.
- b) **“Confidentiality”** means a professional principle and legal duty not to reveal or expose the tax information or affairs of a taxpayer to unauthorised parties or persons.
- c) **“Conflict of interest”** includes a situation whereby a person in a position of trust knowingly or unknowingly deals with a matter in which he/she or his/her close relative or ally has a direct or indirect interest and ability to influence the matter directly or indirectly.
- d) **“Core values”** includes underlying principles or standards of behaviour that represent the highest priorities, deeply held beliefs, and fundamental driving forces, which the tax administration and its staff stand for from an ethical perspective.
- e) **“Data”** means qualitative or quantitative factual information obtained from tests, observations, descriptions, or any other methods used as a basis for reasoning, discussion, and making deductions.
- f) **“ECOWAS”** means Economic Community of West African States.
- g) **“Ethical culture”** means a system of shared beliefs, attitudes and behavioural norms that represent the ethical principles and standards of a tax administration.
- h) **“Ethics”** means moral principles or rules of conduct that govern behaviours in the tax administration domain.
- i) **“Fairness”** means that the tax burden imposed on a taxpayer is legal and correct.
- j) **“Harassment”** means any improper and unwelcome conduct that might reasonably be expected or be perceived to cause offence or humiliation to another. It includes words, gestures or actions which tend to annoy, alarm, abuse, demean, intimidate, or cause personal humiliation or embarrassment to another, or cause hostile or offensive work environment.
- k) **“Illicit wealth”** means a substantial increase in the assets of a public official or any other person that he or she cannot justify in terms of income.
- l) **“Impartiality”** means the concept of legality, under which the tax laws must be applied without either preferential or discriminatory treatment to all those in the same circumstances, regardless of the status, beliefs, ethnicity, gender, or sexuality of the person involved.

- m) **“Integrity”** means moral uprightness or conduct that conforms to high moral standards across a range of operational and management issues in tax administration to secure and maintain public confidence.
- n) **“Mission Statement”** means a concise explanation of the reason for existence of a Tax Administration, and describing and communication to staff, stakeholders, and the public the purpose, direction, and overall intention of the Tax Administration.
- o) **“Offers”** mean bribes, gifts and rewards of any form, cash benefits or benefits in kind of material value including but not limited to entertainment, hospitality or gratification that may be seen as an attempt to influence a decision which an officer is required to take in pursuance of his or her duties; and the term “Offer” shall be construed accordingly.
- p) **“Officer”** means:
- (i) Management and staff of the Tax Administration;
 - (ii) Every person holding temporary, part-time or contract appointment within the Tax Administration;
 - (iii) Every person serving on secondment to the Tax Administration;
 - (iv) Every person working with the Tax Administration under a mandatory National Service Scheme or any other similar programme, attachment to the Tax Administration under field work, internship practice or such programme.
- q) **“Personal Data”** means any information relating to an identified individual or who may be directly or indirectly identifiable by reference to an identification number or one or several elements related to their physical, physiological, genetic, psychological, cultural, social, or economic identity.
- r) **“Powers”** means the degree of independence with which a Tax Administration operates from government, determined by legal form and status, budget funding and control, and financial, human resources, and administrative practices.
- s) **“Professional behaviour”** means conduct that ensures provision of competent service in accordance with the legal framework and the applicable technical and professional standards.
- t) **“Member State or Member States”** means a Member State or Member States of the Community as defined in Paragraph 2 of the Article 2 of the ECOWAS Revised Treaty.
- u) **“Tax Administration”** means the structure, institution, or body responsible in each Member State for the management and auditing of taxes.
- v) **“Transparency”** means being honest and open when communicating with clients and fellow officers on all matters relating to the business of the Tax Administration including

but not limited to disclosure of and sharing information and providing advice on laws, policies, procedures and practices.

- w) **“Vision”** means the coherent and straight forward Statement that outlines in broad terms the direction in which the Tax Administration strives to achieve in the long run.

2. PURPOSE AND SCOPE OF THE CODE

2.1. Purpose

The Code sets forth the values, principles, standards, and enforcement strategies to ensure that all officers of the Tax Administration conduct themselves and the business of the Tax Administration with the highest level of integrity guided by sound ethical standards.

2.2. Scope

The Code is applicable to all officers regardless of their ranks and levels within the Tax Administration, professional functions, terms and conditions of service and the settings in which they work.

3. VISION, MISSION, CORE VALUES AND MOTTO

Pursuant to its statutory mandate of assessing, collecting, accounting for, and protecting the Member State revenue, as well as providing advice to government on all matters of policy relating to revenue, the Tax Administration is identified with the following vision, mission, core values and motto as the key driving philosophies of its mandate.

3.1. Vision

To deliver quality public service to taxpayers, in partnership with other stakeholders and make taxation a cornerstone the pivot of national development

3.2. Mission

To mobilize revenue for national development in a transparent, fair, effective, and efficient manner.

3.3. Core Values

- Patriotism
- Ownership
- Professionalism
- Integrity
- Efficiency
- Transparency

3.4. **Motto**

Developing (**Member State**) together

4. **ETHICAL PRINCIPLES**

The following ethical principles shall shape the ethical culture of a Tax Administration in line with the core values outlined in subsection 3.3. The principles set forth the morals to which all staff of the Tax Administration shall aspire.

4.1. **Patriotism**

Every officer shall serve the Member State and Tax Administration with pride and always express a sense of conviction, devotion, and attachment to both. These attributes shall be demonstrated by way of exercising exemplary accountability, justice, leadership, selflessness and loyalty.

4.2. **Ownership**

Every officer shall endeavour to take personal initiative to bring about highest quality results, and to be responsible for the actions that bring forth such results.

4.3. **Professionalism**

Every officer shall: -

- a) perform the roles and execute the job with skill, care, competence, and ethics.
- b) refrain from acting based on social, economic, cultural, gender, political or any such biases,
- c) demonstrate respect for others equitably and with value,
- d) continually practice within his or her area of competence to develop and enhance his or her professional expertise and to strive for excellence at all times.

4.4. **Integrity**

Every officer shall: -

- a) serve the clients of the Tax Administration with impeccable conduct,
- b) pay attention to rules and regulations,
- c) take responsibility for his/her actions,

- d) promote transparency, trust, honesty, reliability, and consistency,
- e) promote ethical practices on the part of the Tax Administration at all times.

4.5. Efficiency

Every officer shall always exercise due diligence at work to optimise the use of available resources and to consistently support quality service delivery while adhering to policies and procedures.

4.6. Confidentiality

Every officer shall ensure that taxpayers' personal data are kept confidential in accordance with the law.

4.7. Transparency

Every officer shall be honest and open in communication and practices when sharing information with clients and fellow staff and providing advice to them on laws, policies, procedures, practices, and all matters relating to the business of the Tax Administration.

5. INTEGRITY ENHANCEMENT GOVERNANCE PRINCIPLES AND STANDARDS

5.1. Institutional Management

Management shall undertake to create a conducive operating environment for the execution of the duties of the Tax Administration in a harmonious manner and relationship for effective management of its programmes.

5.1.1. Administrative Powers

Management shall effectively utilise the Tax Administration's powers in executing its mandate by: -

- a) ensuring efficient allocation of resources,
- b) providing adequate powers to senior staff to formulate operational plans in line with the overall corporate goals and policies,
- c) adopting policies and systems that are effective and transparent in staff recruitment, training, development, and merit-based rewarding, and addressing current knowledge gaps and emerging developments related to work practices and ethics,
- d) putting in place systems and checks and balances that are appropriate for evaluating and enhancing performance and integrity standards,

- e) providing incentives and opportunities that stimulate interest and commitment amongst officers to put up good performance while exhibiting a high level of integrity,
- f) advising policymakers on tax policy and legislation,
- g) engaging with taxpayers and other stakeholders on matters of tax laws, policies, administrative procedures, service delivery and integrity in the Tax Administration,
- h) setting and providing taxpayers and other stakeholders with expected performance standards in delivery of service by officers.

5.1.2. **Management Commitment**

With the support of Government, Management shall: -

- a) show willingness and commitment to provide the requisite resources which shall include investing in modernization, empowering staff and providing a good compensation system as an incentive for officers to behave in an ethical manner.
- b) advocate for adequate resources to meet the needs of the Tax Administration and its clients;
- c) institute resource allocation procedures that are open, fair, non-discriminatory and based on appropriate and consistently applied principles;
- d) promote a working environment, which facilitates compliance with the Code, and eliminates any conditions in the Tax Administration that violate, interfere with, or discourage compliance with the Code.
- e) establish an effective whistle-blowing mechanism to bolster the fight against illicit activities in tax administration.

5.1.3. **A Clear and Well-Understood Policy Framework**

Management shall take reasonable steps to ensure simple and clear legislative and policy frameworks that promote fairness by: -

- a) facilitating the development of systems and procedures that are easily understood by both officers and the taxpayers in accordance with the principle of certainty.
- b) providing clear distinction of the various taxes and circumstances under which they are applicable, how they are computed and when payment is due to minimise the room for exercising discretionary powers by officers.
- c) providing an effective and independent appeal mechanism which is self-explanatory with a view to ensuring taxpayers a fair and equitable hearing and judgement.

5.2. **Financial Integrity**

Management shall institute a finance management policy and system which: -

- a) ensures that officers are protected from transactions or situations that create temptation in the course of their work;
- b) safeguards the officers against unethical behaviours arising from gaps in the laws or administrative system;
- c) promotes transparency in corporate governance with clearly defined supervisory levels, responsibilities and authorities based on good legal and policy frameworks.

6. **RESPONSIBILITY AND STANDARD BEHAVIOUR**

6.1. **Confidentiality**

- a) Every officer shall ensure that taxpayers' personal data are kept confidential in accordance with the law by: -
 - (i) not soliciting private information from or about taxpayers except as provided in the relevant laws and policies.
 - (ii) neither disclosing nor using a taxpayers' tax matters or any other information, electronically, in person or by any other means except as provided in the relevant laws and policies;
 - (iii) transferring or disposing of taxpayers' records in a manner that protects confidentiality and is consistent with the laws and policies governing maintenance and disposal of records.
- b) The Tax Administration shall take reasonable precautions to protect taxpayers' confidentiality in the event of the officer's transfer, termination, resignation, incapacitation, or demise.
- c) Officers shall be required to provide taxpayers with reasonable access to records and information concerning them where the taxpayer is not satisfied with the action or actions in relation to such information or records.

6.2. **Officers' Commitment**

Officers shall generally adhere to the commitments made to the Tax Administration in line with the terms and conditions of service. Such commitment shall include, but not limited to:

- a) working to improve the efficiency and effectiveness of the service of the Tax Administration;
- b) taking reasonable steps to ensure that he or she is aware of his or her ethical obligations and their implications as set forth in the Code;
- c) diligent use and conservation of the resources of the Tax Administration, and never misappropriating resources or using them for unintended purposes.

6.3. **Impartiality**

Every officer including Management is required to implement the tax laws fairly, uniformly and equitably without any form of discrimination in serving taxpayers as a result of: -

- a) excessive discretionary powers;
- b) lack of supervision and guidance;
- c) lack of accountability;
- d) inadequate control systems

6.4. **Proficiency in Performance**

- a) Every officer shall strive to:
 - (i) become and remain proficient in professional practice and the performance of professional functions;
 - (ii) critically examine and keep current with emerging knowledge relevant to his or her work;
 - (iii) routinely participate in the Tax Administration's programmes that are relevant to enhance his or her knowledge of work ethics;
- b) Every officer shall strive not to:
 - (i) practice, condone or facilitate any form of exploitation of or discrimination against any person on the basis of race, ethnicity, origin, gender, level of education, identity, age, marital status, political belief, religion, immigration status, or mental or physical ability.
 - (ii) permit his or her private conduct, business and problems to interfere with his or her professional responsibilities;
 - (iii) participate in, condone, or be associated with dishonesty, fraud, or deception.
 - (iv) misrepresent the Tax Administration in any actions engaged in as a private individual; or by pretence of conducting official business of the Tax Administration;

- (v) speak on behalf of the Tax Administration without proper authorisation or accurately representing the official and authorized positions of the Tax Administration.
- c) Every officer shall, at all times, when conducting official business of the Tax Administration with taxpayers, agents, and the public: -
 - (i) display or present his or her official identity of the Tax Administration and introduce himself or herself in his or her official capacity except for reasons of safety and security;
 - (ii) clearly explain the issue at hand and the expected results;
 - (iii) take official record of the proceedings of the interaction.

6.5. Physical Contact and Harassment

- a) Physical contact among officers and between officers and taxpayers shall be governed by ethically clear, appropriate, and professional boundaries.
- b) Every officer shall avoid all acts of harassment to fellow officers and taxpayers including but not limited to sexual, moral, and religious harassment, cyber-harassment and all forms of intimidation in the course of performing their duties.

6.6. Soliciting for and/or Accepting Offers for Services

Every officer shall: -

- (i) neither solicit for nor accept offers in any form for services to taxpayers or any other clients.
- (ii) neither give to nor receive from supervisors or subordinates, offers for any services rendered in the course

Each Member State may develop a Gift policy.

6.7. Upholding the Integrity of the Tax Administration

Every officer shall work towards protecting and enhancing the image of the Tax Administration through: -

- a) Upholding and advancing the values, ethics and mission of the Tax Administration;
- b) The maintenance and promotion of high standards of practice and professional conduct;

- c) Contributing time and professional expertise to activities that promote respect for the values, integrity, and competence of the Tax Administration;
- d) Preventing the prevalence of unauthorized and unqualified practices.

6.7.1. Social Welfare

Every officer shall endeavour to support and participate in the programmes that are designed by the Tax Administration to promote the general welfare and development of the community and the socioeconomic values and institutions that are compatible with the realisation of integrity enhancement in the Tax Administration.

6.7.2. Political, Social and Religious Activities

- a) Every officer shall not engage in active partisan political activities unless as provided under the laws and policies of the Member State.
- b) The officer shall demonstrate tolerance and respect for the political, social, religious and cultural diversity within the Tax Administration.

6.8. Professional Communication

Every officer shall use honest and respectful language in all written, verbal and electronic communications.

6.8.1. Communication with Taxpayers on their tax affairs

- a) Every officer shall undertake to be accessible in providing taxpayers with timely and accurate information regarding: -
 - (i) taxpayers' requests and appeals;
 - (ii) tax laws, policies and procedures;
 - (iii) filing returns and paying taxes;
 - (iv) tax position;
 - (v) taxpayer's rights and obligations.
- b) In instances where a taxpayer has difficulty in understanding the official language used in the practice setting, the officer shall take steps to ensure taxpayers' comprehension, which may include providing them with a detailed verbal explanation or arranging for an interpreter or translator whenever possible.

6.8.2. Communication and Disclosure of Information to Public and Mass Media

- a) Every officer shall observe and follow the Tax Administration's policy on communication to public and mass media;
- b) Every officer shall: -

- (i) provide services to clients/taxpayers only in the context of a professional relationship based, when appropriate, on valid informed consent of the Tax Administration;
- (ii) use clear and understandable language to inform taxpayers of the time frame covered by the consent and provide them with an opportunity to ask questions for clarity;
- (iii) disclose information to the public about the Tax Administration and its clients only in accordance with the communication policy of the Tax Administration;

6.9. Ethical Responsibilities to Colleagues

6.9.1. Mutual Respect

- a) Every officer shall endeavour to cooperate with and treat colleagues with respect.
- b) Every officer shall avoid unwarranted negative criticism of colleagues in verbal, written, and electronic communications with fellow officers, taxpayers, or other publics.

6.9.2. Resolution of Disputes Involving Officers

- a) Management shall create an environment of open communication for officers to:
 - i. resolve disputes amongst themselves and/or their immediate supervisors which, if need be, shall form basis for Management intervention;
 - ii. freely air their concerns to Management about any matter relating to dispute without fear of repercussion
- b) Management shall resolve the conflict, objectively in accordance with the policies and procedures in place, basing on the nature and root cause of the dispute such as miscommunication, misinterpretation, mismatch of personalities, rivalry, harassment, discrimination, disrespect, hostility, or such other cause.
- c) Management shall document the facts of the incident and proceedings of every meeting to correspond them with the policies regardless of title or position of the officers involved.
- d) Where the dispute is between any officer and Management, the matter shall require the intervention of the higher authority of the Member State to resolve it.
- e) Management shall devise measures of resolving recurrent conflicts to guide officers to a fair and acceptable mutual solution.

6.9.3. **Procedures for handling complaints**

The Tax Administration shall put in place a mechanism for detecting and receiving cases of unethical behaviour or misconduct and making judgement on appropriate disciplinary action.

6.9.4. **Performance Evaluation**

Every officer, who has supervisory responsibility for evaluating the performance of junior colleagues, shall fulfil such responsibility in a fair and objective manner.

6.10. **Overarching Ethical Issues**

6.10.1. **Conflict of interest related undertakings**

Every officer shall desist from certain undertakings that can easily compromise his or her integrity, interfere with the exercise of professional discretion and impartial judgment and soil the corporate image of the Tax Administration such as: -

- a) engaging in political activities, undertaking or participating in any political action or decision-making process which may result in improper personal gain as enshrined in the laws and policies of the Tax Administration in the Member State;
- b) conducting a business that conflicts with the officer's employment such as private audit and accountancy or tax and legal consultancy business;
- c) undertaking any economic activity outside officer's official duties without approval;
- d) misuse of official, inside information or engaging in any transaction or relationship in anticipation of employment after retirement/resignation;
- e) engaging in any action that is in conflict with the execution of his/her official duty including colluding with taxpayers to defraud or reduce tax obligations to attain illicit wealth;
- f) abusing or misusing the employment position to promote the interests of any entity besides those of the Tax Administration;
- g) engaging in financial transactions using official information or allowing such information to be used in furtherance of any private interest
- h) holding financial interests that conflict with the conscientious performance of their duty

6.10.2. **Family and personal relationships**

Officers shall restrict themselves from:

- a) using their positions to obtain private gain or for improper advancement of their families' personal or private gain;
- b) participating in any decision on an application for an award or contract or any favourable consideration from family, friends and associates or partners;
- c) conducting affairs of the Tax Administration in such a manner as to give an advantage to family members, friends, partners, or associates.

6.10.3. Declaration of Assets and Liabilities

- a) Every officer shall declare his/her assets and liabilities in accordance with the provisions under the appropriate laws of the Member State and in such form and manner as shall be prescribed.
- b) Where an officer's interest or shares in a private or family entity conflicts or is likely to conflict with the official performance of that officer's official duties, he/she shall notify the Head of Tax Administration.
- c) On receipt of the notification, the Head of Tax Administration shall take appropriate administrative steps acting in consultation with appropriate Departments to investigate the extent of the interest or shares of the officer.

6.10.4. Use of Technologies

- a) Every officer shall promote the ethical and responsible use of technologies within the Tax Administration;
- b) Every officer shall: -
 - i. not use such technologies to exchange and/or distribute unwarranted, unauthorised or unethical materials and programmes or carry out any transaction for personal profits or private interests.
 - ii. not make abuse of the Tax Administration's technologies, equipment and assets including but not limited to computers and computer software, telephones, photocopiers, office equipment/supplies; those of external agencies accessed via the Tax Administration's network, internet and intranet; vehicles, vessels, machinery; stamps, postal and courier services, and e-mail services.

7. ENFORCEMENT OF THE CODE

7.1. Sanctions

Sanctions for breach of the Code shall be those prescribed in a form and manner under the appropriate laws of the Member State, depending on the gravity of the offence or misconduct.

7.2. Display of the Code

The Tax Administration shall display the Code in the workplace to serve as a constant reminder of every officer’s ethical obligation and the repercussions that come along with violating the Code.

7.3. Reward and Recognition

Subject to the laws and policies of a Member State, the Tax Administration shall institute an appropriate reward and recognition policy to be accorded to officers who exhibits exemplary ethical standard, and conduct based on evidence of service or performance excellence.

7.4. Signing for the Code

- a) Every officer shall sign for a copy of the Code supplied to him or her by the Tax Administration in such form and manner as shall be prescribed by the Tax Administration.
- b) Every officer shall, at the beginning of each **financial/calendar** year, be required to sign a Member Statement of affirmation to the effect that:
 - i. there will be no breach of any section of the Code in the year and
 - ii. to live by the prescription of the Code in the ensuing year.

OFFICER’S STATEMENT OF AFFIRMATION

I hereby affirm that I will not breach any section of the Code of Ethics and Conduct of Tax Administration of during my service to the Administration in the year.

I further, hereby declare that I shall live and abide by the prescription of the said Code in the ensuing year.

.....
Signature

.....
Date