



**“We do things right even when no one is watching”**

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## **INTRODUCTION**

The public demands and expects from tax officials that they perform their functions with honesty, impartiality and professionalism. To maintain the public's confidence, tax officials must demonstrate the highest standards of integrity in their dealings with members of the public, the business community and other government officials.

Tax administrations must develop a comprehensive and sustainable integrity programme to meet such demands. A key element in such a programme is the development, publication and acceptance of a comprehensive Ethics Policy, which sets out in practical and clear terms, the behaviour expected of all tax officials and the consequences for non-compliance.

All employees of the Revenue Authority are, therefore, required to know and comply with this policy and all related laws, regulations, and procedures in both the letter and spirit.

No policy is all encompassing. Whenever a situation arises that is not explicitly addressed in the policy, employees are encouraged to refer to:

- The Law and Employee Codes.
- His /her Manager.
- The Human Resource Management Division.

## **4. DEFINITION**

**Ethics**-an area of study that deals with ideas about what is good and bad behaviour, a branch of philosophy dealing with what is morally right or wrong, a belief that something is very important.

### **1. POLICY STATEMENT**

This policy guides its employees concerning the standards of conduct expected in all areas of the authority's work. It provides the benchmark of acceptable professional behaviour and points out how improper conduct and activities damage the organisation's reputation and brand.

### **2. PURPOSE**

Effective ethics is both an individual and team effort involving the participation and support of every employee of the Authority. All employees should familiarise themselves with the ethics guidelines that follow this introduction.

The Policy will also be explicit to all external stakeholders highlighting the standards of conduct and behaviour they are entitled to expect from employees of the Revenue Authority.

## **5. SCOPE**

This Policy is applicable to all employees, consultants, contractors, temporaries at the Revenue Authority and employees of contractors.

## **6. RESPONSIBILITIES**

### **Management**

The Revenue Authority holds all Functional Heads, Assistant Commissioners and Managers to a high level of accountability for ethical behaviour. They are expected to integrate and demonstrate the Authority's core values –of providing accessible, dependable and timely service-being fair and respectful-providing effective communication managing our resources effectively and economically and being responsive and committed to improvement-in everything they do.

Management's responsibility in this area includes:

- Being role models for ethical behaviour.
- Promoting a culture of integrity.
- Committing to the fair administration of all laws, regulations, policies, procedures and practices. administered by the Authority.
- Fostering a culture of open communication.
- Recognising and rewarding behaviour that exemplifies the Authority ethical standards and core values.
- Responding to misconduct and reported violations.
- Treating customers with respect and professionalism; putting customer's best interest at the forefront of everything that is done.

### **Supervisors**

All supervisors have an important role to play and must:

- Strictly adhere to the Ethics Policy and lead by example.
- Ensure that employees under their supervision are knowledgeable about relevant legislation, required standards and departmental/divisional procedures and instructions.
- Deal with employees fairly and in good faith.
- Apply the Ethics Policy in an objective manner; and
- Take appropriate action when employees fail to adhere to the required standards or demonstrate behaviour that appears to be inconsistent with the Ethics Policy and Conduct.

## **Employees**

All employees must accept personal responsibility for compliance with the Policy. Every employee's role in maintaining the Revenue Authority's ethical culture is critical. Employees are accountable for:

- Following the letter and spirit of all laws, regulations, policies and procedures of the organisation.
- Administering all laws, regulations, policies and procedures with professionalism and fairness.
- Respecting all colleagues, customers and other stakeholders.
- Being clear, truthful, fair, transparent, responsible, and professional with other employees, stakeholders, suppliers, contractors and customers.
- Protecting themselves, other employees, stakeholders and customers from harm including protecting them from unlawful discrimination, unfair, deceptive and abusive acts or practices.
- Protecting the Authority's reputation as a safe and trusted partner.
- Reporting concerns and violations.
- Cooperating with investigations.
- Completing required ethics training.
- Not participating in fraudulent activity or event including deliberate falsification of company records or customs documents.
- Reporting all known or suspected violations of this Policy.
- Protecting and conserving Government property and not using it for other than authorised activities.

## **7. Ethics Quick Test**

When employees are not sure of what action to take, a quick ethics test should be done to ensure that the behaviour required is ethical.

This test involves asking the questions below:

- Is the behaviour/action/activity legal?
- Does the behaviour comply with all known Authority's policies, procedures and accepted practices?
- Does the behaviour reflect the core values of the organisation?
- Does the action protect the Revenue Authority's interest?
- Would the behaviour affect the stakeholders adversely?
- Would your Manager or Senior Manager approve of the behaviour?
- Could the behaviour cause you concern if it appears in the news headline?

## **8. PRINCIPLES REGULATING THE CONDUCT OF TAX OFFICIALS**

### **8.1 Compliance with the law**

Tax officials should accept that the key to ethical decision-making and good conduct lies in complying strictly with the laws of the country. To adequately carry out their responsibilities and avoid suspicion of favouritism/corruption in their acts and decisions, tax officials must perform their duties with the highest standards of integrity.

#### **In accordance with this principle:**

**A.** Tax officials will exercise their functions exclusively within the limits of the law. The special authority and the discretionary powers conferred upon tax officials in the performance of their duties will be used strictly within the confines of the laws governing the tax administration.

Therefore, professional performance will be carried out within the sphere of respect, courtesy, consideration and abidance by the rules in force.

**B.** Tax officials should inform their superiors and the HRMD as soon as they become the subject of a criminal investigation or prospective criminal proceedings. On receipt of such information, their superiors will have the responsibility for deciding whether such official should continue to work at their normal duties, be assigned to other functions or be suspended from their post.

Tax officials, who are charged with an offence, should cooperate with the necessary investigation processes to clarify the situation.

#### **Examples of misconduct:**

- Issue judgments, resolutions and/or interventions lacking legal and documentary support; Failure to inform that he/she is under criminal investigation.
- To use for the collection of taxes, means not authorised by law.
- Facilitate contraband.
- Failure to undertake a disciplinary administrative action against a subordinate who has committed an offence.

### **8.2 Relations with internal stakeholders**

Tax officials are expected to treat government officials, superiors, subordinates, and colleagues with courtesy and respect and to carry out their duties with the highest standards of professionalism and cooperation.

**Examples of misconduct:**

- Carry out financial transactions (loans, guarantees, etc.) between employees that could affect relationships in the work environment and could compromise an official's independence and integrity.
- Failing to cooperate with; interfering with and/or obstructing the work of others.
- Making excessive noise, and/or engaging in any other unjustified action that has a negative impact on the health and well-being of co-workers.
- Displaying favouritism or rejection towards colleagues or subordinates, based on friendship, enmity, race, religion, gender, or political prejudices.
- Deliberately defaming the reputation of other workers, subordinates or superiors.

**8.3 Relations with the public**

The public expects that its dealings with the tax administration will be fair, professional and confidential. Taxpayers have the right to be presumed honest, the right to impartial application of the law and the right to appeal decisions.

The Authority's employees shall not engage in any discriminatory practices based on race, national or ethnic origin, religion, age, sexual orientation, disability or any other discriminatory practices.

For their part, tax officials must have impartiality and honesty. They should use all reasonable means to assist the public in fulfilling their obligations and exercising their rights under the law.

To respect this principle, tax officials should ensure that:

- The rights and obligations of taxpayers are fully understood and respected.
- There is fair, reliable and transparent application of tax laws and policies.
- Taxpayers have an accessible and dependable service.
- Taxpayer requests, resolution of appeals are dealt with in a timely and precise way.

**Examples of misconduct:**

- Disrespectful, abusive, threatening, insulting, offensive or provocative statements or gestures to, or about, another person.
- To delay unjustifiably the application of any official procedure.
- Provide incomplete and/or untruthful information, thus making the taxpayer incur unnecessary and/or excessive compliance costs.
- Participation in promotional activities in any organisation that could create a perception of a lack of impartiality.

## 8.4 Bribery

Tax officials should be free from any form of bribery or corruption at all times. Officials who offer, solicit, or accept bribes will be subject to disciplinary action.

Any attempts by taxpayers and/or members of the business community, to offer inducements or other benefits, in exchange for favours or special treatment, should be reported immediately to their Functional Heads, Assistant Commissioners/Managers.

### **Examples of misconduct:**

- Soliciting or accepting a bribe in order not to charge or collect tax or social contribution, or collect them partially.
- Failure to report the offer of a bribe.

## 8.5 Gifts and Hospitality

It is the responsibility of tax officials to decline any gifts, services, hospitality or other benefits that could influence, or be seen as an attempt to influence their judgment, affect their impartiality, or call into question their integrity or that of the tax administration, except in cases sanctioned by the administration, such as:

- The gift is of an inexpensive nature that could be considered a souvenir or special attention, given in the spirit of harmonious relations (the gift is of de minimis or modest value).
- The hospitality is associated with the demands of work, for example, working meals or legitimate functions of representation to meet and discuss with taxpayers.

Gifts, hospitality or other benefits that could influence employees in their judgement and performance of official duties and responsibilities must be declined. Employees must not accept, directly or indirectly, any gifts, hospitality or other benefits that are offered by persons, groups or organisation having dealings with the government and by extension the GRA.

Notwithstanding, acceptance of offers of incidental gifts, hospitality or other benefits arising out of activities associated with the performance of their official duties and responsibilities is not prohibited if such gifts, hospitality or other benefits;

- (a) are within the bounds of propriety, a normal expression of courtesy or with the normal standards of hospitality,
- (b) are not such as to bring suspicion on the employee's objectivity and impartiality, and
- (c) would not compromise the integrity of the government and by extension the GRA.

The Senior Manager will then notify the specified employee in writing whether the gifts,



hospitality and other benefits are to be declined or retained by the department, donated to charity, disposed of, or retained by the officer concerned.

In all cases, and regardless of the value of the item received, employees must advise their Senior Manager, in writing, of any gift or hospitality received and the item must be listed on a register. The register should list the name of the official receiving the gift or hospitality, the supplier, a description of the item and its appropriate value. The Finance Division will keep this register.

**Examples of misconduct:**

- Accepting gifts in contravention of the Employee Code of Conduct.
- Accepting trips offered in the context of a contract negotiation.

## **8.6 Conflict of interest**

It is the responsibility of the tax official to avoid situations that may lead to a real, potential, or perceived conflict of interest. This is a condition of employment.

There could be a conflict of interest when the tax official intervenes in a tax process involving the interests of the tax administration, and his/ her private interests or that of relatives or related third parties.

The superiors should be able to remove the tax officials involved in such situations of conflicts of interest.

Tax officials will be governed by the following principles:

- a) Arrange their private affairs in a manner that will prevent real, potential or apparent conflicts of interest from arising.
- b) Declare that they do not carry out any other activity incompatible with their public functions, or cease these activities before assuming their position.
- c) Not carry out professional activities incompatible with their responsibilities as tax officials.
- d) Not knowingly take advantage of, or benefit from information that is obtained in the course of their official duties and responsibilities and that is not generally available to the public.
- e) Refrain from any activity, public or private, that may prevent or impair strict compliance with their duties or compromise their impartiality or independence.

**Examples of conflict of interest situations:**

- Exercise personally, or through substitution, private activities (consulting, advising, etc.) that are directly related to those functions carried out by the tax administration.
- Intervene in a procedure where there may be a family relationship, close friendship or manifest animosity with any of the interested parties.
- Investing in a company based on inside knowledge obtained during an audit.
- Act for the benefit of, or in the name of an individual or corporation, in a process or business in which he may have participated because of his/her position.

Tax officials must safeguard official information. Therefore, information may only be used, processed, stored, or handled for purposes specified by the tax administration.

**Examples of misconduct:**

- Providing information to unauthorised persons.
- Lending the personal system-access password.
- Enter false data or exclude correct data in the computerised systems.
- Provide information on internal tax techniques and procedures that could result in facilitating non-compliance.

**8.7 Use of Organisational Resources**

The tax officials must take responsibility for the adequate and prudent use of human resources and property made available for the exercise of their functions.

Under no circumstances may resources paid for with public money be used for personal purposes or gain. Such resources include:

- Office supplies and equipment (telephones, photocopiers, etc.).
- Personnel under his/her control.
- Facilities.
- Vehicles and machinery.
- Computers, computer software, email, and internet.
- Security passes and official stationery.
- Stamps and postal services.

Tax officials are required to make adequate security arrangements for assets at their disposal.

**Examples of misconduct:**

- Use of official vehicles for personal purposes.
- To re-distribute emails of a non-official nature or not related to his or her functions.
- Use human or material resources from the office for personal services or activities.
- Damage equipment through misuse.

**8.7 Public statements**

While the tax administration respects the constitutional rights of tax officials, amongst which is the freedom of expression, tax officials are expected to express themselves at all times in a manner that does not discredit the Revenue Authority. This includes the use of blogs, wikis, micro blogs, message boards, chat rooms, electronic newsletters, online fora, social networking sites and other sites and services that permit users to share information with others in a contemporaneous manner.

In this regard, tax officials, in an official capacity, should not make inappropriate public comments on matters relating to government policy and programs.

Inappropriate public comments may include among others:

- Negative or unfavourable opinions on governmental policy and programs related to tax issues.
- Statements or opinions of a personal nature on tax issues, without there being an official position on the matter.
- Personal statements or opinions that could be interpreted as official comments.
- Statements that could harm, bring disrepute, or even affect the reputation of the tax authority.

Employees should be aware that the authorities might observe content and information made available by employees through social media. Employees should use their best judgment in posting material and ensure it is neither inappropriate nor harmful to the Authority, its employees, or customers.

**Examples of misconduct:**

- Publicly misstating facts.
- Give an unauthorised interview to discredit a program administered by the tax administration.
- Make public declarations on confidential issues without due authorisation.
- Posting commentary, content, or images that are defamatory, proprietary, harassing, libelous, or that can create a hostile work environment

## **8.9 Confidentiality and use of official information**

Protecting the privacy of taxpayers, tax officials and the public is central to the integrity of the tax administration and to the functioning of all operations that require the gathering of personal information.

Tax officials must keep in strictest confidence; all information obtained by the tax administration and may only disclose it to the taxpayer or a designated representative, or other individuals or entities as established by law.

Tax officials must not access information that the tax administration collects unless their work specifically requires it. Such official information may not, under any circumstances, be used for personal gain or advantage of tax officials, their families or anyone else or to the detriment of third parties.

## **8.10 Purchases of government property by employees**

GRA's Employees, the employee's spouse; the employee's minor child; the employee's general partner; an organisation or entity which the employee serves as an officer, director, trustee, general partner or employee; and a person with whom the employee is negotiating for, or has an arrangement concerning, prospective employment is not free to purchase articles belonging to the Guyana Revenue Authority that are on sale to the general public.

## **8.11 Work environment**

### **Occupational Health and Safety**

Tax officials have a right to a healthy and safe working environment, free of discrimination or harassment, in which individual and organisational objectives can be met.

A good working environment will be:

- Fair and equitable.
- Safe and healthy.
- One that facilitates employee cooperation.

Tax officials should take responsibility regarding health and safety measures and promptly report to their supervisor, any breaches of rules or regulations that can compromise the health or safety of others.

The tax administration does not permit the consumption of prohibited substances in the workplace.

**Examples of misconduct:**

- Reporting to work under the influence of alcohol or any unlawful substance.
- Using an official vehicle while under the influence of intoxicating substances.
- Smoking where it is not permitted.

**8.12 Off-duty conduct**

However, tax officials are expected to lead by example, act correctly, and respect the laws.

**Example of misconduct:**

- Participate in or support any organisation that promotes illegal activities.
- Create a public scandal.

**8.13 Disclosure of Name – Wearing of Name Badges**

Under most circumstances, members of the public have the right to know with whom they are dealing. As such, all the Guyana Revenue Authority employees are expected to identify themselves in correspondence and on the telephone, as appropriate. In addition, employees must wear a badge. The exception to this rule is when wearing a badge may endanger the personal safety of the official, or when wearing a badge may compromise or hinder a covert operation.

**8.14 Use of Official Identification**

Badges, credentials and identification cards are to be used by employees for official purposes only. Identity badges and security items are issued to assist and identify employees in the performance of their duties and in exercising powers entrusted to them.

They are not to be used for any other purpose. Security badges, keys, passwords and the like are to be safeguarded by the employee to whom they have been issued and must be surrendered to the Authority upon suspension and termination of employment.

**8.15 Complaints against GRA and its Employees**

It is important that the public have complete confidence in the integrity of Guyana Revenue Authority and its employees. In order to ensure this confidence is maintained, complaints against employees of the Guyana Revenue Authority, and/or individual employees, will be investigated promptly and objectively.

**8.16 Shareholdings**

Employees may invest in shareholdings or other securities. However, they may not participate in an official capacity, in any particular matter in which they or anyone whose interests are imputed to them has a financial interest, should the particular matter have a

direct and predictable effect on that interest. The financial interests of the following persons shall generally serve to disqualify an employee to the same extent as if they were the employee's own interests: the employee's spouse; the employee's minor child; the employee's general partner; an organisation or entity which the employee serves as officer, director, trustee, general partner or employee; and a person with whom the employee is negotiating for, or has an arrangement concerning, prospective employment. Furthermore, employees must not be involved directly or indirectly in any official decision which could affect the value of their own investments.

### **8.17 Limitations on Political Activities**

All employees should follow Governmental guidance to ensure that official activities are not compromised, or give the appearance of being compromised, due to inappropriate political activities or public comments in the workplace. The Guyana Revenue Authority employees should refrain from making inappropriate comments in public on matters relating to sensitive internal Government policies and programs.

### **8.18 Conduct in Money Matters**

The Guyana Revenue Authority's employees must satisfy all just financial obligations, especially those that are imposed by law, including paying their taxes.

### **8.19 Fairness and Non-Discrimination**

A commitment to fairness and non-discrimination is central to maintaining the Guyana Revenue Authority's standards of equity, ethical conduct and accountability. All employees must take an active role in ensuring the work environment is free of discrimination and harassment of any kind, including sexual harassment.

### **8.20 Misuse of Drugs**

The Guyana Revenue Authority is responsible for interdicting illegal drugs that are crossing borders. In principle, users of illegal drugs shall not be selected for employment with this organization, an investigation shall be undertaken, and appropriate disciplinary action administered concerning any employee who is found to use, possess, sell and/or distribute illegal drugs.

To fully comply with the code, the Guyana Revenue Authority employees must:

- Perform duties with care, diligence, professionalism and integrity.
- Strive for the highest ethical standards.
- Behave at all times in a manner that enhances the reputation of Customs.
- Behave in a manner consistent with the Ethics Policy.
- Support and encourage others to comply with the Ethics Policy.
- Report any behaviour that is inconsistent with the Ethics Policy.

## 9. NON-COMPLIANCE

The principles of the Ethics Policy must be respected. Therefore, the tax administration must adopt preventive measures to promote compliance. However, in the event of non-compliance, sanctions must be applied.

Although the Ethics Policy prescribes standards of conduct for all tax officials, they are not all-inclusive. The absence of a specific standard of behaviour does not mean that an action is condoned. It may still be subject to disciplinary action in accordance with other provisions.

The Guyana Revenue Authority recognises two levels of non-compliance: minor or major.

### **Minor non-compliance:**

When the misconduct does not pose a serious risk to the public, tax officials, the reputation or image of the tax administration and does not constitute criminal misconduct, according to the law.

#### **Examples of minor non-compliance:**

- Unjustified non-compliance with the working schedule.
- Lack of courtesy to taxpayers.
- Inappropriate use of informatics equipment for personal advantage.
- Inappropriate use of his or her title to obtain benefits.

**Major non-compliance:** When the misconduct causes injury to a member of the public, tax officials, damages its reputation and image, affects the economic interest of the tax administration or the State, and/or may qualify as criminal misconduct.

#### **Examples of major non-compliance:**

- Unlawful enrichment.
- Acceptance of bribes.
- Facilitate contraband.
- Exercise activities that are in conflict with the functions.

## 10. POST EMPLOYMENT

The provisions of employees, conflict of interest and post-employment code should limit communications or appearances before the Government on behalf of parties with whom the former employee may have interacted when employed by the Guyana Revenue Authority. Sensitive knowledge acquired throughout one's employment with the organisation must not be divulged or referenced to outside Government entities. Former employees should not undermine the public's confidence in the integrity of the

Government through their actions or words.

Employees must not divulge sensitive and privileged information within 2 years having left the employ of the Guyana Revenue Authority unless joining the public sector in a high-level position. Employees are required to sign a complete certification document, which prohibits the use or disclosure of privileged or confidential information known to them by any reason of their service.

## **11. MONITORING & REVIEW**

This policy is effective from **October 10, 2017**. Reviews of the policy will be conducted every three (3) years. Functional Heads and the HRMD will communicate this policy to employees.

*Reviewed*

*December 31, 2023.*