

**INTRA-EUROPEAN
ORGANISATION OF
TAX ADMINISTRATIONS
CODE OF CONDUCT**



IOTA

Intra-European Organisation
of Tax Administrations

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Introduction

This document is an important instrument in enhancing and ensuring professional behaviours for all IOTA Statutory Bodies.

In its decision at its 128th meeting on 2 July 2021, the Executive Council of IOTA (EC) approved, among its priorities for 2021-2022, to steer the preparation of an IOTA Code of Ethics.

At its 129th meeting on 21 September 2021, the EC renamed the “Code of Ethics” to “Code of Conduct” and approved the setting up a Working Group to prepare the IOTA Code of Conduct, the key aspects of which are to be reflected in the IOTA Strategy 2023-2027.

The Working Group chaired by the Executive Secretary (ES) and co-chaired by the Strategy and Institutional Development Manager was composed of five representatives of member tax administrations (Belgium, Hungary, Italy, Romania, and UK) and two members of the IOTA Secretariat (SEC) (one TAC and one member of the administrative staff).

The members agreed on delivering a comprehensive and practical binding document divided in two parts: Values for the Membership and Code of Conduct for the Employees.

The term “Employee’ refers not only to staff employed directly by IOTA under a labour contract, but also to Seconded International Taxation Experts (TACs).

The term “Employer” refers to the Executive Secretary as he/she exercises the rights of employer over the employees of the Secretariat as stated in Article 16 of the Charter.

The Code of Conduct, voted by the 26th General Assembly of IOTA held in Zurich, Switzerland on 29 June 2022, shall take immediate effect.

IOTA Values - Our vision as the Organisation

1.1 Professionalism

IOTA is a politically neutral forum dedicated to professional co-operation. IOTA is focused on delivering expertise, guidance, best practice, and knowledge to its members. Tax policy is out of IOTA's scope.

1.2 Transparency

IOTA is delivering its ambitious activities with transparency, disclosing all relevant information to its members. IOTA is also committed to being accountable to its members in relation to the organisation's internal processes, decisions, and performance.

1.3 Partnership

IOTA offers a platform where tax administrations and other international stakeholders can meet and voluntarily engage in an exchange of best practice and experience, on an equal footing. The relations and working principles within IOTA are based on equality, trust, respect, reciprocity, and cooperation whilst the aim is to develop mutual benefits. IOTA promotes partnership both between its members as well as with other international organisations.

1.4 Integrity

As a trustworthy organisation, IOTA respects its commitments in delivering its services for the common interest of its members, to uphold its reputation, to act with honesty and to be entirely above personal interest of any member, role or individual.

Code of Conduct

Commitments as the Employer

1.1 Respect

The Employer will demonstrate respect to each employee individually and treat them with consideration regardless of difference.

1.2 Equity, Providing equal opportunities

The Employer will ensure each Employee has equal opportunity for development.

1.3 Providing a safe and productive workplace

The Employer will undertake the necessary means to ensure the safety of its Employees at the office. The Employer will provide Employees with software and hardware necessary to perform their work, making reasonable adjustments for Employees where necessary.

1.4 Protection against discrimination

The Employer will not tolerate any form of discrimination, including but not limited to discrimination against ethnicity, age, religion or belief, disability, sexual orientation, gender identity, genetic features, or political views.

1.5 Protection against harassment

The Employer will prevent and not tolerate any conduct or behaviour which can be defined as bullying, harassment, inappropriate behaviour, victimisation, or discrimination. The Employer will take remedial action promptly to protect employees from such conduct or behaviour.

1.6 Promoting diversity

The Employer will respect, promote, and celebrate diversity of its Employees.

1.7 Employee development

The Employer is committed to the continuous development of all staff and will provide all Employees with opportunity to enhance their potential and nurture a collaborative culture among them.

Rights and Duties of the Employee

1.1 Employees have the right to:

- Be treated fairly at work with impartiality and equity
- Equal personal and professional development opportunities
- Be free from any type of harassment or discrimination in the workplace
- Enjoy a safe and collaborative work environment.
- Privacy of their personal life

Employees can expect their Employer to:

- Promote and respect diversity
- Provide them with software and hardware necessary to perform their duties.

1.2 The duties of the Employee

TRUST

The relations inside IOTA are based on trust and the aim is to develop mutual benefits. The employee will maintain professional confidentiality and will not disclose any information that may be detrimental to the Employer or its employees.

PROFESSIONALISM

The Employee will deliver comprehensive work in a timely manner to the agreed quality or standard. Employees will not engage in any conduct during their employment that has the potential to damage the reputation of the organisation.

TRANSPARENCY

The Employee will embrace innovation and creativity, working in an open and collaborative manner to reduce bureaucracy and continuously improve the operational effectiveness of the Secretariat.

RELATIONS INSIDE AND OUTSIDE THE TEAM

The Employee will carry out their work with honesty, respect, and courtesy to their colleagues and other stakeholders. The Employee will work in good faith, act fairly and in cooperation with the other employees.

CONTINUOUS LEARNING

The Employee will be committed to the continuous professional development of themselves and their colleagues, seeking out opportunities to improve the skills and knowledge within the Secretariat.

NEUTRALITY

The Employee will respect workplace professionalism, will not demonstrate any political or cultural bias, and will not raise any political or culturally sensitive issue.

Non-compliance with the Code

The Code is binding to all Employees of the Organization. If a member of staff, no matter what his/her position, violates the requirements defined in the Code of Conduct, the inappropriate behaviour will be investigated, and sanctions can be initiated where deemed appropriate.

For seconded staff, any violation will be reported to the sending organisation, which under the terms of the secondment Memorandum of Agreement, is responsible for any disciplinary action to be taken in relation to the Seconded.

Reporting a Violation to the Code

PROCESS OF RESOLUTION

If an Employee (the “Complainant”) feels another Employee (the “Respondent”) has violated the Code of Conduct, the Employee has the choice to report the violation either to their Line Manager, the Executive Secretary, or the appointed person within the Presidency, depending on the matter and to whom they feel comfortable raising their concerns. All staff will have the choice to report their concerns to a manager, or other appointed person, of the same gender.

The person to whom the Complainant raises their initial concerns should discuss with the Complainant whether they are comfortable with their Line Manager being informed.

The Respondent should always be informed of the complaint submitted against them. The Respondent should have the right to ask for the case to be submitted to the Ethics Committee.

A Compliance Officer will be appointed from within the Presidency tax administration who has a HR background and knowledge of IOTA's functioning. They will be provided with all details of the complaint to date. The Compliance Officer will be responsible for the handling of the investigation (interviews with the relevant parties, gathering evidence and additional information as required within the timeline). Records will be kept for three years. Staff members will be expected to cooperate with the Compliance Officer during the investigation.

The President in consultation with the ES, if applicable, will determine the seriousness of the matter and can decide to suspend the Respondent while the investigation is being conducted – except when the complaint is against them.

In case of a serious matter, as stated in the Charter (Article 12.11), an Ethics Committee will be set up by the President. The Ethics Committee will compose of three EC members, one of whom will be the President. When a complaint is received and the President deems the nature of the complaint to be serious enough to be considered by the Ethics Committee, the President will invite two EC members to join the committee.

Where the Ethics Committee concludes (by a majority vote) that a sanction should be imposed on the Respondent, the sanction will be executed by the ES in their role of Employer. An appeal can be made by the Respondent or the Complainant to the President, in which case a new Ethics Committee will be formed by the President, which is composed of three new members. The President will not be part of the newly formed Committee but will be informed of the Committee's conclusion.

The membership of the Ethics Committee handling a case, or an appeal will remain unchanged until the Ethics Committee has made its decision even if the EC membership term concludes prior to that decision.

All matters relating to the complaint will be handled confidentially.

TIMELINE

The Authority to whom the original complaint is made has 5 working days to communicate the course of action to the Complainant.

If the Complainant does not receive a decision within the 5 working days, the Complainant may elevate the concern to the immediate superior of the Authority who received the original complaint. The immediate superior has 5 working days to reply to the Complainant.

If it is decided that an investigation is needed, this will last no longer than 30 days and the employer, if so required for investigating the circumstances of an employee's breach of obligations, may exempt the Respondent from the requirement of availability and from work duty for the period required for the inquiry, in any case for up to thirty days. However, the Respondent is entitled to absentee pay (i.e. his or her wage) for the period of exemption.

Different types of misconduct

- Informal misconduct – minor issues that can be resolved by the parties
- Formal misconduct – issues to be investigated after a formal complaint
- Persistent misconduct – repeated misconduct
- Gross misconduct – the most severe misconduct

Disciplinary measures and sanctions

Employees are subjected to disciplinary actions and sanctions depending on the seriousness of the violation.

The range of the disciplinary actions and sanctions is the following:

- Verbal warning
- Formal written warning
- Suspension of the employee with or without a pay
- Termination of the contract

The Complainant should be informed of the decision and has the right to make an appeal against it within the Organisation.

The disciplinary action or sanction is notified to the Respondent who has the right to make an appeal within the Organisation.

In a case of an appeal the new Ethics Committee will be formed by the President, which is composed of three new members. The President will not be part of the newly formed Committee but will be informed of the Committee's conclusion. The newly formed Ethics Committee will evaluate the evidence and necessity of any additional information based on which the decision is to be made by majority vote. The decision will be made within 15 days of forming the Committee.

The Respondent and the Complainant have the right to seek legal remedy before the court if they do not agree with the second instance decision.

Implementation

The Code of Conduct is part of the “Employee handbook”.

The Code of Conduct will be signed by every employee regardless of their position within the Organisation.

Training sessions will be provided to inform Staff of the Code of Conduct, their rights, and their duties. The Code of Conduct will be part of the performance management cycle, with Staff regularly reminded of their rights and duties under the Code of Conduct.

Promotion

Promoting the Code of Conduct is a proactive and continuous process, which is the responsibility of the whole management team.

- The Code of Conduct will be part of the on-boarding process.
- The Code of Conduct will be a regular agenda item at Secretariat staff meetings
- The Code of Conduct will be part of the onboarding process for all new employees and part of the performance management cycle for all staff during onboarding process.