



Ethical rules of IOTA Observers

September 2024

1. 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.

2. Ethical Rules for IOTA Observers

2.1 IOTA Observers will adhere to IOTA Values mentioned above while working with IOTA members and IOTA Secretariat members.

2.2 **Professionalism** for IOTA Observers, in addition to formulation above, means that an Observer will not engage in aggressive sales or marketing techniques with IOTA members. Examples of such techniques would be sending marketing messages to a group of all IOTA membership during or after IOTA events using list of participants, contacting an officials of IOTA member excessively to request a meeting or presentation, etc. Observers will have opportunity to connect and network with IOTA members during events which they are invited to attend.

2.3 **Transparency** for IOTA Observers, in addition to formulation above, means that an Observer will be open about what they are trying to achieve by becoming an IOTA Observer during the application process, as well as what knowledge, expertise and solutions are they willing to share with IOTA membership.



2.4 **Partnership** for IOTA Observers, in addition to formulation above, means that an Observer would treat IOTA members as well as IOTA Secretariat members as its partners with Professionalism and Transparency and based on quality, trust, respect, reciprocity, and cooperation whilst the aim is to develop mutual benefits.

2.5 **Integrity** for IOTA Observers, in addition to formulation above, means that Observers will work with IOTA members as well as IOTA Secretariat members with the highest degree of integrity, honesty and professionalism. Any Observer's actions that may have a negative impact on IOTA would be prohibited.

Per Article 8.7 of [IOTA Charter](#) ***"In case of a specific issue which could have a negative impact on the Organisation, the Executive Secretary can submit a written request to the Executive Council for the exclusion of the Observer from the Organisation. Before submitting the request, the Executive Secretary shall inform the Observer of the motives for the exclusion and grant it a period of 15 days for submission of a written statement concerning the issue. The Executive Council shall decide on the exclusion and the Observer shall be informed by the Executive Secretary in writing of the Executive Council's decision."***

I have read and accepted Ethical rules of IOTA Observers

(signature)

(name)

(position)

(name of the organisation)

(date of signature DD-MM-YYYY)