

The Institute of Taxation

Board Members' Code of Conduct and

Board Members' Register of Interests

I have received the Code of Conduct for Board members of the Institute of Taxation (Code) and hereby understand and accept the Code and will abide by its terms. I have also completed the **Register of Interests** overleaf.

Name _____

Signature _____

Date _____ 2020

Please send via email to coo@citp.org.pk
or post to:

Chief Operating Officer
Institute of Taxation
48A C/3 Gulberg III
Lahore, Pakistan

Board – Register of Interests

The register requires information about personal, business or other interests which might, to the best of your knowledge or belief, give rise to a conflict of interest with the Institute or its associated companies, or might influence the way in which you alone, or together with others, might vote on the Institute's affairs; information is also required relating to members of your immediate family.

As the Institute's governing documents do not give permission for the Institute to make any payments to Board members, other than reimbursement of reasonable out-of-pocket expenses. Please note this applies to all sums, however small, as there is no de-minimis level.

Name:	
Membership of formal groups	
Business or social relationships	
Directorships or beneficial interests in companies	
Professional relationships with individuals who may have business relationships with the Institute or its associated companies	
Any other matters you feel should be identified	

Code of Conduct for the Institute's Board members

NB all references to 'Board', unless shown otherwise, apply equally to Committees, and also includes those nominated/co-opted onto Board and Committees.

Institutional values

I accept the fundamental values that underpin all the activity of this organisation. These are:

- **Accountability:** Everything the Institute does will be able to stand the test of scrutiny by the public, the media, regulators, members, stakeholders, funders, and the courts.
- **Integrity and honesty:** These will be the hallmarks of all conduct when dealing with colleagues within the Institute and equally when dealing with individuals and institutions outside it.
- **Transparency:** The Institute strives to maintain an atmosphere of openness throughout the organisation to promote confidence of the public, stakeholders, staff and Members.

Additionally, I agree to the following points:

Law, mission, policies

- I will not break the law.
- I will support the mission and consider myself its guardian.
- I will abide by organisational policies.

Conflicts of interest

- I will always strive to act in the best interests of the organisation.
- I will declare any conflict of interest, or any circumstance that might be viewed by others as a conflict of interest, as soon as it arises.
- I will submit to the judgment of the Board and do as it requires regarding potential conflicts of interest.

Person to person

- I will not break the law or act in disregard of policies of the Institute in my relationships with fellow Board members, staff, volunteers, members, service recipients, contractors or anyone I come into contact with in my role as Board member.
- I will follow the agreed procedures when I have concerns over decisions made by the Board or over the actions of staff.
- I will strive to establish respectful, collegial and courteous relationships with all I come into contact with in my role as Board member.

Protecting the organisation's reputation

- I will not speak as a representative of the Institute to the media or in a public forum without the prior knowledge and approval of the COO or President.
- When, exceptionally, it has not been possible to obtain prior consent, I will inform the President or COO at once when I have spoken as a representative of the Institute to the media or in a public forum.
- When I am speaking as a representative of the Institute, my comments will reflect current organisational policy even when these do not agree with my personal views.

- All members of the Board are free to speak in public in a personal capacity. In doing so I will make it clear that the views that I express are my own and not those of the Institute; I will also strive to uphold the reputation of the Institute and those who work in it.
- I will respect the Institute, Board and individual confidentiality.
- I will take an active interest in the organisation's public image, noting news articles, books, television programmes and the like about the organisation, about similar organisations or about important issues for the organisation.

Personal gain

- I will not personally gain materially or financially from my role as member of the Institute, nor will I permit others to do so as a result of my actions or negligence.
- I will document expenses and seek reimbursement according to procedure.
- I will not accept substantial gifts or hospitality without prior consent of the President or COO. When, exceptionally, it has not been possible to obtain prior consent, I will inform the President or COO at once.

In the Board Proceedings

- I will strive to embody the principles of leadership in all my actions and live up to the trust placed in me by the Institute.
- I will abide by Institute governance procedures and practices.
- I will strive to attend all Board meetings, giving apologies ahead of time to the Secretary if unable to attend.
- I will study the agenda and other information sent me in good time prior to the meeting and be prepared to debate and vote on agenda items during the meeting.
- I will honour the authority of the Chair and respect his role as meeting leader.
- I will engage in debate and voting in meetings according to procedure, maintaining a respectful attitude toward the opinions of other members and staff while making my voice heard.
- I will accept a consensual agreement or a majority vote on an issue as decisive and final.
- I will maintain confidentiality about what goes on in Board meetings unless authorised by the Chair or Board to speak of it.

Enhancing governance

- I will participate in induction, training and development activities for Board members.
- I will continually seek ways to improve Institute governance practice.
- I will take an active interest in the work of my Branch Board.

Leaving membership of Board

- Should I resign from Board I will inform the President in advance in writing, stating my reasons for resigning.

Section by Section Notes

Organisational values

In this section, the organisation declares the values that govern all of its activities. This is an important part of the Code, since it sets forth a context within which the agreement with the individual will take place.

The values that appear in this Code – accountability, integrity and honesty, and transparency – are popular choices for policymakers in both the private and voluntary sectors. They broadly commit everyone in the Institute to conducting business in a safe, honourable and legal manner without requiring specific beliefs or actions.

Law, mission, policies

I will support the mission and consider myself its guardian.

Supporting and guarding the mission means that the Board member will:

- Do everything in his/her power to contribute to the Institute's ability to realise the mission.
- Participate in the governance activities by which the Institute seeks to enact its mission.
- Never do anything that contravenes the aims or the spirit of the mission.
- Use the mission as a touchstone for all his/her acts as a Board Member, asking 'How is what I am doing helping the mission?'

I will abide by organisational policies.

This commits Board members to uphold those policies that regulate the Institute's activities, both those made prior to their tenure on Board and those made while they serve. Such policies protect the Institute from risk and provide guidance for those who work in it. New Board members will be given a thorough orientation to existing policies at the time of their induction.

For reasons of economy, and because organisational policies are subject to frequent revision, the text of policies does not appear in the Code of Conduct.

Conflicts of interest

I will always strive to act in the best interests of the Institute.

Board members have a duty to act in the best interests of the Institute. This means that they must never place their own interests before those of the Institute. They must not act in the interests of family, friends or any organisation, group or constituency they represent. Every Board member represents the Institute as a whole. Each has a duty to make decisions that bring about the best outcomes for the entire body.

I will declare any conflict of interest, or any circumstance that might be viewed by others as a conflict of interest, as soon as it arises.

Board members must declare all conflicts of interest. A conflict of interest is any circumstance that might cause a Board member to make biased decisions, that is, those in his/her own interest or in the interests of another individual or group, rather than in the best interests of the Institute.

Even the suggestion of a conflict of interest among Board members can cause great embarrassment to the Institute and seriously damage the Board's authority. All Board members are expected to make a declaration of any relationships, business or personal, which might be seen to constitute a conflict of interest. Board members must declare such conflicts as soon as they arise, either or both by amending their public Register of Interests and by raising any conflicts at the commencement of

meetings. If you are in doubt about whether or not you run the risk of a conflict of interest, discuss the matter with the COO or President.

I will submit to the judgment of the Board and do as it requires regarding potential conflicts of interest.

In the interest of transparency, Board members' Registers of Interest are in the public domain. Failure to declare a significant conflict of interest would breach this Code and the Board would need to consider the consequences of such a breach.

A Board member with a clear and irresolvable conflict of interest may ultimately be requested to resign from, or be suspended from, Board. Typically, however, accommodations can be made, such as excluding the Board member from voting on issues that touch on his/her area of interest. In all cases, everything will be done to protect the integrity and reputation of the Institute and that of the Board.

Person to person

I will not break the law or act in disregard of policies of the Institute in my relationships with fellow Board members, staff, volunteers, members, service recipients, contractors or anyone I come into contact with in my role as Board member.

First and foremost, all Board members should behave lawfully. In all their personal dealings, Board members must avoid violence, offensive behaviour and willful or negligent misconduct toward others. This Code of Conduct spells out this basic expectation, perhaps needlessly; yet by stating it clearly, the Institute is sending a message that no such behaviour will be tolerated.

Additionally, the Code commits the Board member to abide by all organisational policies governing personal interaction, including those on bullying, sexual harassment and equal opportunities. This underscores the importance of the Institute's wider policy structure and lifts expectations beyond the bare minimum.

I will follow the agreed procedures when I have concerns over decisions made by the Board or over the actions of staff.

The Board has established an escalating procedure whereby members can raise and resolve concerns, including access to funds to acquire legal advice at an appropriate time. The stepped procedure aims to resolve the concern as early as possible and with those who are directly involved.

I will strive to establish respectful, collegial and courteous relationships with all I come into contact with in my role as a Board member.

The Code of Conduct goes farther than the minimum prohibitions. By explicitly stating the desired behaviour of Board members ('respectful, collegial, courteous') the Code sets forth the positive expectations of the Institute. It conveys the message that the Institute expects Board members to behave not just legally but well.

Protecting the Institute's reputation

I will not speak as a representative of the Institute to the media or in a public forum without the prior knowledge and approval of the COO or President.

The Institute would not wish to remove from Board members their right to express an opinion. However, experience shows that when individuals speak to the press or in public without authorisation, the Institute's reputation can suffer.

By setting forth clear guidelines, the Code of Conduct helps Board members know under what circumstances they can safely speak out. Additionally, such a Code helps the Institute in its efforts to send a clear, accurate message on its activities, values and positions.

When, exceptionally, it has not been possible to obtain prior consent, I will inform the President or Chief Executive at once when I have spoken as a representative of the Institute to the media or in a public forum.

It may not always be possible for Board members to check with the President or COO before responding to a question. However, Board members should cooperate in the Institute's efforts to maintain control of its reputation by letting them know at once when they have spoken publicly about the Institute.

When I am speaking as a representative of the Institute, my comments will reflect current Institutional policies even when these do not agree with my personal views.

Dissenting views can and indeed should be aired in Board discussion. Dissenting voices need to be heard and dissenting votes will be recorded at each meeting. However, when an individual speaks for the Institute, he or she must represent the official position of the Institute. This position is that reflected in Board policy, determined by a consensual agreement or a majority vote. Every effort should be made by Board members, and by those preparing them to speak to the public, to represent these views accurately and consistently. In cases where an issue has not yet come to vote, Board members should consult with the President or COO.

All members of Board are free to speak in public in a personal capacity. In doing so I will make clear that the views that I express are my own and not those of the Institute; I will also strive to uphold the reputation of the Institute and those who work in it.

The Code draws a distinction between speaking as a representative of the Institute and speaking as a private citizen. A person speaking as a representative of the Institute claims to speak on behalf of his/her organisation in the role of organisational leader; a person speaking as a private citizen makes no such claims. Yet careless or malicious comments, even when made in private, can damage the organisation's public image. Board members need to exercise tact and good judgement at all times.

I will respect Institutional, Board and individual confidentiality.

Well-run organisations strive for transparency in their governance practices, yet governing body members often deal with sensitive information about the organisation, individual staff members, volunteers, service recipients and others. The cut and thrust of Board debate, too, may be best kept within the four walls of the Board Chamber. Board members must exercise discretion when dealing with such information. Every effort should be made to identify sensitive material when it arises and apply the rules of confidentiality.

I will take an active interest in the Institute's public image, noting news articles, books, television programmes and the like about the Institute, about similar organisations or important issues for the Institute.

Board members are expected to act as the eyes and ears of the Institute. By tuning in to their surroundings, Board members can pick up new ideas, respond quickly to negative media coverage and identify risk before it becomes a problem.

Personal gain

I will not personally gain materially or financially from my role as Board member, nor will I permit others to do so as a result of my actions or negligence.

Cash, lush hospitality and expensive gifts are not usually the lot of the voluntary sector board member. However, spelling it out puts the issue of personal gain to rest once and for all. When a Board member signs this Code there can be no further question of the intentions of the Institute.

I will document expenses and seek reimbursement according to procedure.

The policy and procedures regarding expenses are attached to the standard Travel & Subsistence claim form, but questions should be raised with the COO.

I will not accept substantial gifts or hospitality without prior consent of the President.

Board members must be careful about accepting any gifts or hospitality offered them because of their role as Board members.

In the Board Proceeding

I will strive to embody the principles of leadership in all my actions and live up to the trust placed in me by the Institute.

In the grind of the day-to-day, Board members can easily lose sight of their own importance. They know that they serve the Institute, but they sometimes forget that they also lead it. Yet everything about the Institute, its efficiency, its vision, the success of its mission, depends on what Board members do when they meet together to make decisions. This part of the Code reminds Board members that the way they behave personally has a profound influence on the whole Institute.

I will abide by Institute governance procedures and practices.

This means that all Board members will honour the Procedural Standing Orders set up by the Board to govern its own activities. All Board members will be expected to participate accordingly and to help formulate such rules so that Board business progresses smoothly and efficiently.

I will strive to attend all Board meetings, giving apologies ahead of time to the Secretary if unable to attend.

Attendance is a major issue on voluntary sector boards. In this section, the Institute defines what it expects by way of attendance and how to make provisions for absence from meetings.

I will study the agenda and other information sent me in good time prior to the meeting and be prepared to debate and vote on agenda items during the meeting.

As part of a system to make meetings more effective, the Institute has established procedures and timetables for information distribution for Board members. With this in place, the Institute can expect that individual Board members will study the agenda and other information in order to be ready to debate and vote in meetings.

I will honour the authority of the Chair and respect his or her role as meeting leader.

The Chair has the task of making Board meetings work. He or she must set agendas, regulate debate, elicit opinions, organise recording, distribute information, ensure a consensual agreement is reached or call for votes to close discussion. By cooperating with the Chair, members do their part to help governance processes work efficiently.

I will engage in debate and voting in meetings according to procedure, maintaining a respectful attitude toward the opinions of others while making my voice heard.

Board is made up of a group of individuals with different views. What all have in common is a commitment to the Institute and to its governance process – a process that is at its healthiest when there is lively debate, a consensual end-result or a decisive vote.

To engage in this process, Board members must express their views clearly and forcefully when it is their turn to speak, and then allow others to express their opinions in turn. Board members must listen respectfully to the Chair, to their fellow members, to the secretariat representatives and other speakers. They must not attempt to silence minority opinions; nor should they talk over others, use their mobile phones in meetings or leave the room unnecessarily when others are speaking.

I will accept a consensual agreement or a majority vote on an issue as decisive and final.

Following debate, issues are generally decided by means of the Chair placing a decision before the meeting and asking for a consensual agreement. If the debate suggests that such a consensus might not be reached, the Chair will call for a vote and members will vote by a simple show of hands. A simple majority wins. In the event of a tie, the Bye-Laws give the Chair of the meeting a second vote. This applies both to Board and to its Boards and Committees.

Once an issue has received consensual agreement or been put to a vote, the outcome is decisive and final. Individual Board members must accept this outcome as official policy even when it does not reflect their own views. Board members have the right to have their opposition to a decision made part of the record, but they are duty bound to uphold the decisions of Board as Institute's policy.

In rare instances, a Board member may decide to resign in protest to a specific policy or action by the Board. In such instances, the Board member should write a letter stating his or her reasons for leaving the Board and submit this to the Chair.

I will maintain confidentiality about what goes on in meetings unless authorised by the Chair or Board to speak of it.

The Board often deals with sensitive issues and information. Board members must maintain confidentiality about all business unless authorised to speak of it by the Chair or by a decision by the Board.

Enhancing governance

I will participate in induction, training and development activities for Board members.

Board members must make themselves available for development activities aimed at improving individual and group performance. These may include a half-day induction programme, away-days.

I will continually seek ways to improve Institute governance practice.

One of the duties of any committee is to constantly seek ways to do its job better. This applies both as a body and for the individuals on it. In addition to participating in core training and development activities, all Board members must be on the lookout for ways to improve committee governance practices and their own contribution to them.

I will take an active interest in the work of my Branch Board.

All Board members have a responsibility for active participation on their Branch Board, but the value and contribution of the branch structure to the work of the Institute can be very effectively demonstrated by all Board members showing an interest in all branches. Board members are ex-officio members of their Branch Board and should receive all paperwork for Branch Board meetings, as well as event mailings as a member of that region; commenting on that material when received and, ideally, attending some of the Branch Board meetings will demonstrate your commitment to the success of your Branch Board.

If I resign from the Board, I will inform the President in advance in writing, stating my reasons for resigning.

Board member owe their organisation the courtesy of letting it know why they are leaving. Such information is useful to that organisation, providing insight into the difficulties faced by members, and flagging areas where procedures and Board member support can be improved.