



LIBERIA REVENUE AUTHORITY

PROFESSIONAL ETHICS AND CODE OF CONDUCT

GOVERNING RULES OF THE AUTHORITY

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ACRONYMS

Acronyms	Definitions
CEO	Chief Executive Officer
HRMP	Human Resource Management Policy
LACC	Liberia Anti-Corruption Commission
LRA	Liberia Revenue Authority
PED	Professional Ethics Division
PECC	Professional Ethics and Code of Conduct
CCPO	Code of Conduct for Public Officials

MESSAGE FROM THE COMMISSIONER-GENERAL

To achieve our mission and vision of building an efficient and effective revenue administration service consistent with regional and international revenue administration standards, each of us must be accountable for adhering to the values and ethical principles of the Liberia Revenue Authority (LRA), the Revenue Code of Liberia and the Act creating the LRA. The values of the LRA should guide and align the behaviors of staff at every level in the execution of their daily functions.

To help ensure adherence and application of these values, the Professional Ethics and Code of Conduct prescribes the standards for staff conduct in the LRA. The Code supports continuing commitment to ethical conduct and compliance with laws, regulations, and policies within Liberia and with best practices within the global community.

It is the responsibility of each staff to read, fully understand, adhere to and sign the Professional Ethics and Code of Conduct. Staffs are requested to use these Professional Ethics and Code of Conduct as a reference and guidance for their courses of action. We urge you to seek clarification of any issue not understood from supervisors, or the Human Resources Management office.

I extend my sincere professional compliments and herewith thank you for the commitment and cooperation as we live the values which will help facilitate the attainment of our mission and vision.

Sincerely yours,

Elfrieda Stewart Tamba
Commissioner General

INTRODUCTION

The Liberia Revenue Authority is an important vehicle of the Government. Its activities cover the private and public sectors and the people of Liberia. In view of the role of the Authority, employees are expected to display a high sense of honesty, fairness, loyalty and impartiality in the discharge of their duties. Employees must be law abiding, careful with public assets, behave ethically and discharge their duties and responsibilities efficiently and effectively as required by the LRA Act, the HRMP, this Code of Conduct, the Revenue Code of Liberia and other government regulations.

This document explains the role and responsibilities of the Authority to its staff and the public and the role of the staff to the authority and the public. It also guides employees in executing their functions as it relates to treatment of colleagues, stakeholders, taxpayers, suppliers and the general public both respectfully and professionally. Finally, it provides employees with principles and values that are the ethical framework of its vision and mission and how it expects employees to apply them while working at the LRA.

LRA Mission and Vision Statements

Mission

To professionally, fairly, transparently, and effectively collect lawful revenues; facilitate legitimate trade and social protection for the people of Liberia

Vision

To be a professional revenue administrator adhering to international standards and to serve as a model for revenue collection and service delivery.

THE LRA PRINCIPLES OF PROFESSIONAL ETHICS

These principles of Professional Ethics include the following universally accepted guiding principles and values for public service. They are to be personally adopted, embraced and applied by all LRA Staff in their daily duties and include:

Accountability – Employees of the Authority must implement the Revenue Code of Liberia and associated regulations, and other legislations, and must comply with the HRMP Manual and the Professional Ethics and Code of Conduct, and shall be responsible and accountable for their decisions and actions to the Authority, the government and the public and must submit themselves to whatever scrutiny applicable to their offices;

Confidentiality - Employees of the Authority shall not access LRA information without authorization or divulge classified confidential information obtained in the course of their work to anyone other than persons duly authorized to receive such information. Employees shall exercise due caution and discretion in handling confidential information. This caution and discretion shall extend to disclosures made both on-the-job and off-the-job;

Diligence - Employees of the Authority are required to apply their full efforts to the performance of their work, use available time in a judicious, productive, and efficient manner and complete work in a timely fashion;

Discipline - Employees of the Authority should adhere strictly to the policies (HRMP) and procedures of the LRA Human Resource Management Policy Manual and all other procedures and guidelines. It is imperative that they comply with the Professional Ethics and Code of Conduct and to ensure that their subordinates do the same;

Honesty – Employees of the Authority have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts or the appearance of conflict that may jeopardize the public interest;

Integrity – Employees of the Authority are prohibited from placing themselves under any financial or other obligation to individuals or organizations within or outside the LRA that might influence them in the performance of their official duties;

Justice and Fairness – Employees of the Authority should make choices based solely on the merits of the situation without regards for personal feelings and/or opinions in carrying out civil/public business, including making appointments, promotions, awarding contracts, recommending individuals for rewards and benefits, assessing tax liability, or taking enforcement actions;

Leadership – Employees of the Authority should try to excel in all their endeavors, be a role model to others and encourage them to follow their footsteps. They shall protect

the universally accepted principles of good conduct as a proponent of good leadership by exemplifying such conducts;

Loyalty - Employees of the Authority should be faithful to the Republic. They should show respect for constituted authority and the country at large and endeavor to perform their duties in the most professional, transparent, efficient and effective manner;

Non-discrimination - Not discriminate against any member of the public on bases including, but not limited to, their race, gender, ethnic or social origin, color, age, disability, religion, political persuasion, and conscience, belief, culture, language and HIV/Aids status.

Professionalism - Employees of the Authority shall adhere to the Professional Ethics and Code of Conduct of the Authority and demonstrate a high degree of competence required by their professions;

Selflessness – Employees of the Authority should take decisions solely in the public interest and not to gain financial or other material benefits and favors for themselves, their families or friends. They must endeavor to perform their duties efficiently and effectively; and

Transparency – Employees of the Authority should always be open and transparent about all the decisions and actions that they take. They should give reasons for their decisions and restrict access to information only when the wider public interest demands that the information should not be released. They should establish, popularize and follow the rules and procedures for the delivery of services to the general public.

LRA CORE VALUES

Our values guide how we behave as individuals, and collectively, our behaviors determine how we are perceived as Liberia Revenue Authority employees. Following are the core values coined STIC that each employee of the Authority must follow and the underlying behavior that support each value:

SERVICE

- ✓ Demonstrate a passion for professionally, fairly and transparently meeting the needs of the taxpayers and other stakeholders
- ✓ Take active responsibility for the quality of service we provide.
- ✓ Assume a positive “can achieve” attitude
- ✓ Hold self and others accountable for results

TEAM WORK

- ✓ Take ownership of team goals, promote team work, be accountable for own part in the process and openly give and receive coaching and feedback.
- ✓ Set high performance expectations and a mindset for excellence and results
- ✓ Be innovative in identifying new opportunities and approaches for our customers and ourselves
- ✓ Embrace position change and be personally willing to undertake

COMMITMENT

- ✓ Strive to collect legitimate revenues
- ✓ Ensure the principle of fairness in the tax system
- ✓ Execute sound revenue policies, fair and balanced enforcement for revenue growth thereby facilitating the national development priorities.
- ✓ Facilitate legitimate trade and commerce within our borders thus helping to ensure social protection economic growth and development
- ✓

INTEGRITY

- ✓ Act ethically and with integrity
- ✓ Deal with people and issues openly, directly, respectfully, fairly, transparently equitably and consistent with law
- ✓ Take actions that are consistent with words (talk the talk and walk the talk)
- ✓ Do the right thing even if unpopular or risky

INTERPRETATIONS

In the interest of clarity, specific meanings have been attached to certain terms in this Professional Ethics and Code of Conduct.

No.	Term	Interpretation
1	Abuse	Use of the Authority's property, resources, supplies, services or position to unjustly advance personal interests or achieve personal objectives other than those of the Authority.
2	Authority	Liberia Revenue Authority
3	Board	Board of Directors of Liberia Revenue Authority
4	Commissioner General	The Chief Executive Officer (CEO) or Head of the Authority.
5	Conflict of Interest	Engaging or participating in any business or activity or taking action, or no action, which compromises performance of duty and/or the Authority's values in appearance or in fact.
6	Customer	A person or group of persons or organization that conducts operations or activities that are regulated by the Authority or has interests that may be affected by the performance or nonperformance of the Authority's staff.
7	Dependent	An unmarried child of a parent or guardian under the age of twenty-one years or a disabled person who is wholly reliant on his/her parent or guardian.
8	Disciplinary Action	A standardized process that an organization commits to when dealing with a staff that has breached the terms of employment in some way.
9	Disciplinary Appeals Committee	Group of staff appointed by the Commissioner General to hear and review disciplinary appeals and make recommendations.
10	Disciplinary Committee	Group of staff appointed by Commissioner General to hear and /or adjudicate on disciplinary cases and make recommendations.
11	Dismissal	Means an involuntary termination of employment.
12	Employee	A person who works for another person or for a company for wages or a salary.
13	Employer	Liberia Revenue Authority.
14	Family	A staff and spouse, and their dependents.
15	Immediate Family	Is a defined group of relations, used in rules or laws to determine which member of person's are affected by those rules. It normally includes spouse, parents, children and siblings.
16	Gift	Any gratuity, favor, discount, entertainment, hospitality, or a thing of value offered to a staff of the Authority.
17	Misconduct	Any act of commission or omission by a staff deemed as breach of any provision of the Authority's Professional Ethics and Code of Conduct, HRMP Manual, the Revenue Code, the LRA Act and related rules and regulations, ,

No.	Term	Interpretation
18	Offense	Breach of the Authority's Professional Ethics and Code of Conduct, Human Resource Management Policy, rules and regulations or any relevant legal enactment.
19	Private Interest	Includes any kind of advantage for oneself, one's family, relatives, friends, Partners and other legal entities in which one has a direct or indirect interest.
20	Sexual Harassment	Unwelcome sexual advances, requests for sexual favors and other conducts of a sexual nature such as unwelcome verbal, visual or physical advances that tend to create a hostile, intimidating, or offensive work environment.
21	Staff	Any person retained by the Authority on either permanent or temporary terms including contractors, interns and cadets.
22	Suspension	Removal of a staff from office without pay for a fixed period as a disciplinary measure.
23	Warning	A verbal or written cautioning to a staff for violation of the LRA Human Resource Management Policy or the Professional Ethics and Code of Conduct, or the Code of Conduct for Public Officials, the LRA Act and the Revenue Code of Liberia.

1. PERSONAL RESPONSIBILITY

The Authority requires that all employees accept personal responsibility for compliance with the provisions of the Professional Ethics and Code of Conduct. Each employee must therefore do the following:

- 1.1.** Read and seek clarification as needed and sign indicating agreement to comply with the Professional Ethics and Code of Conduct as a requirement for employment.
- 1.2.** Seek clarification whenever necessary from Immediate Manager, Head of Human Resources, or the LRA Ethics Officer if they do not understand any provision of the Professional Ethics and Code of Conduct or when faced with any situation that may present an ethical dilemma for the staff or the staff's immediate family member.
- 1.3.** Complete and submit to the Authority an Asset Declaration in the prescribed form as stipulated by the LACC and LRA internal regulations for those not covered under LACC before assuming duties.
- 1.4.** Have Assets Declaration updated as required by LACC and LRA Internal Regulations upon disposal or acquisition of assets or variation of commercial interests within 160 days of disposal or acquisition after assuming duty.
- 1.5.** Become familiar with and adopt all provisions of the Professional Ethics and Code of Conduct.
- 1.6.** Comply with the Revenue Code of Liberia, the LRA s Act, the HRMP, the Professional Ethics and Code of Conduct and all other LRA regulations.

2. RELATIONSHIP WITH THE PUBLIC

Staff of the LRA must uphold high professional and ethical values when interacting with customers. They must respect the rights and dignity of customers under the law.

Staff in the Authority shall:

- 2.1.** Conduct the affairs of the Authority in a professional manner and avoid collusion with the customers and revenue (tax and customs) evaders which compromises the national interests and that of the Authority, including the falsification,

concealing, under declaring, smuggling, misrepresenting and distorting of facts that could lead to a loss or potential loss of revenue.

- 2.2.** Serve the public in an unbiased and impartial manner in order to cultivate and maintain public confidence in the Authority.
- 2.3.** Refrain from outside engagements involving the provision of accounting services, analysis and interpretation of the financial records of customers, or engaging in the record making phase of accounting and or in the preparation of tax returns and or customs declarations for free, money, gift or favor.
- 2.4.** Not abuse their positions in the Authority to promote or prejudice the interest of any interest group.
- 2.5.** Be polite, helpful and readily accessible in their dealings with the public at all times, and shall treat members of the public as valued customers who are entitled to the highest standards of service.
- 2.6.** Have regard for circumstances and concerns of the general public in performing their duties and in formulating policies affecting the public.
- 2.7.** Not discriminate against any member of the public on bases including, but not limited to, their race, gender, ethnic or social origin, color, age disability, religion, political persuasion, and conscience, belief, culture, language and HIV/Aids status.
- 2.8.** Use all legal means to help members of the public fulfill their obligations and obtain their rights under the law.
- 2.9.** Recognize the public's right of access to information, excluding information that is specifically protected by law.

3. EMPLOYEE/EMPLOYER RELATIONSHIPS

As Employer, the Authority shall:

- 3.1.** Promote a workplace environment that is free of harassment or discrimination on the basis of race, gender, ethics or social origin, color, age, disability, religion, political persuasion, conscience, belief, culture, language or HIV/Aids status.
- 3.2.** Promote sound labor practices as enshrined in the Labor Law.
- 3.3.** Provide safe and healthy working conditions.
- 3.4.** Provide opportunities for enhancement of individual abilities, and be committed to the optimal development and motivation of staff.

- 3.5.** Ensure regular dissemination of information through briefings, consultations and distribution of formal and informal communications.
- 3.6.** Respect the privacy of staff when dealing with personal information gathered in the course of discharging official duties.
- 3.7.** Adhere to all the applicable laws and the constitution in dealing with employees.
- 3.8.** Ensure that supervisors uphold fairness and objectivity when conducting staff appraisals, distribution of opportunities, handling cases of indiscipline, interviewing employees, discipline, selecting potential employees, employee movements, and other human resource matter.

Employees of the Authority shall:

- 3.9.** Cooperate with workmates to advance the interests of the public and the Authority.
- 3.10.** Execute all instructions issued by management of the Authority, provided they are consistent with the provisions of the LRA Act, Professional Ethics and Code of Conduct, HRMP Manual, the Revenue Code of Liberia and other related regulations and legislations. An Employee shall seek clarification from higher-level management staff whenever there seems to be a contradiction between the laws, policies and related regulations in the instructions given to him/her. If a staff is convinced that an instruction is clearly a contradiction of the LRA Act and other related regulations, the staff should seek a written instructions from the requesting authority.
- 3.11.** Act within the scope of their authority at all times.
- 3.12.** Supervisors shall remain accountable for the tasks they delegate to others and are expected to exercise adequate controls and supervision over matters for which they are responsible.
- 3.13.** Employees shall be fully accountable for their acting and decision-making.
- 3.14.** Refrain from conducting themselves in a manner that may be construed as nepotism and conflict of interest in work related activities.
- 3.15.** Refrain from favoring friends and family in work related activities.
- 3.16.** Not abuse their authority or influence other staff members to abuse their authority or breach any LRA legislations or any provisions of the Professional Ethics and Code of Conduct and HRMP Manual and Revenue Code of Liberia.

- 3.17.** Use channels provided in the HRMP Manual and related regulations to voice their grievances.
- 3.18.** Deal transparently, fairly, professionally and equitably with fellow employees, irrespective of race, gender, ethnic or social origin, color, age, disability, religion, political persuasion and conscience, belief, culture, language or HIV/Aids status.
- 3.19.** Refrain from acting towards each other in a manner that may constitute sexual or other unlawful or unwelcomed harassment towards a fellow staff and customers and contribute to an offensive, intimidating, hostile or uncomfortable work environment.
- 3.20.** Report promptly either to the Head of Professional Ethics and Anti-Fraud, Head of Human Resources or the Immediate Supervisor instances of intended or actual fraud, corruption, bribe, malpractices, and any other act that constitutes an offense or is prejudicial to the interest of the Authority.
- 3.21.** Not fail to take appropriate action having received a written or oral report of a breach of the Professional Ethics and Code of Conduct, LRA Act, Revenue Code of Liberia, HRMP Manual or any related regulations,.
- 3.22.** Refrain from threatening or victimizing other staff for reporting or exposing an illegal act or violation of ethics even if they by-pass the formal chain of command.
- 3.23.** Not use abusive or insulting language or behave in a manner insulting to fellow staff, persons placed in authority or customers.
- 3.24.** Refrain from participating in any unlawful strike or picketing.
- 3.25.** Strictly adhere to established operational procedures and instructions.
- 3.26.** Be truthful and cooperative when responding to inquiries by an appropriate official. Such officials could be LRA management officials or PED investigators.
- 3.27.** Avoid negligence in performing official duties.

4. LEGAL COMPLIANCE

All employees of the LRA are expected to be law abiding.

Staff in the Authority must:

- 4.1.** Be loyal to the Republic of Liberia, obey and abide by the laws of Liberia, respect the constitution, the Revenue Code of Liberia the LRA Act, the Professional Ethics and Code of Conduct, the HRMP Manual of LRA, and abide by them in the execution of their daily tasks.
- 4.2.** Cooperate with public institutions in promoting the public interest.
- 4.3.** Conduct his/herself in a manner that does not bring discredit to the Authority or the Republic in general.
- 4.4.** In matters of official interest and in the performance of duties, employees will not make statements that are partially true, misleading, or false. The term statement includes any spoken testimony, written declarations, reports, accounts or documents.

5. CONFIDENTIALITY AND USE OF OFFICIAL INFORMATION

The LRA maintains significant personal and sensitive information on its customers. Staff are required to protect such information. Under the Revenue Code of Liberia it is an offense for employees to misuse any taxpayer information.

Staff in the Authority shall:

- 5.1.** Only access authorized LRA information related to their official duties. Unauthorized access to LRA information for personal interest or favor is not permitted.
- 5.2.** Not disclose without appropriate authorization any customer information obtained in the execution of their duties including, but not limited to official documents, records and all electronically stored data except as provided by law Including the Freedom of Information Act.
- 5.3.** Protect and respect the privacy of all taxpayers in their official dealings and treat all information about them as private and confidential as the law mandates.

- 5.4. Collect only the information needed to enforce the revenue law and collect all the revenues due the country.
- 5.5. Not remove, alter or destroy official records without prior formal authorization from the LRA management.
- 5.6. Not release or discuss with any member of the media official matters on behalf of the LRA unless specifically designated and authorized by top management as an official spokesperson.

6. USE OF LRA PROPERTIES AND SERVICES

The Authority has the responsibility to ensure that all its tangible and intangible assets are protected and that they are utilized only for executing the activities of the Authority consistent with the Assigned Assets Usage Policy. It is the responsibility of each employee to become familiar with the Assigned Assets Usage Policy.

Staff in the Authority shall:

- 6.1. Not engage in theft, forgery, fraud, embezzlement or misappropriation of funds of the Authority or inappropriately remove, use or possess any Authority property including whether such use, misappropriation, or removal is temporary, later returned or permanent.
- 6.2. Not abuse or misuse the resources of the Authority resources including facilities (telephone, photocopiers, computers, modems and other office equipment), furniture, offices, vehicles, security passes, letterheads, papers, cartridges, other stationeries supplies, stamps, postal services and website.
- 6.3. Make adequate security arrangements for the protection of the Authority's assets under their control from misuse, theft, abuse, or misappropriation.
- 6.4. Promptly report any loss or damage to property entrusted to them and shall return all such properties upon the termination of employment.
- 6.5. Use the Internet and other communication media in a manner that is ethical and lawful and in conformity with the Information and communication policy of the Authority. Internet messages using Authority facilities shall be construed as public and not private.
- 6.6. Refrain from misuse or inappropriate personal use of the information technology resources of the Authority as stipulated in the Information and Communication Technology policy and guidelines of the Authority.

- 6.7. Have limited personal use of the Authority's information technology resources provided that such personal use is done during non-work time and does not result in loss of productivity or interfere with official duties.
- 6.8. Employees are further advised to avoid placing private matter on the computer. The Authority reserves the right to access and monitor all files and messages on its system or accessed through it.
- 6.9. The Authority reserves the right to access all desks, file cabinet, files and review information on government computers used by employees and or maintained on the office premises.
- 6.10. PED investigators are authorized to seize and examine computers, with technical assistance, to establish evidence of misconduct without any privacy challenge.
- 6.11. The Deputy Commissioner General/Administration shall ensure the maintenance of a secure key-chest/box and label the duplicate of all keys.

7. POLITICAL ACTIVITIES

Staff in the Authority shall:

- 7.1. Promote the national interest of the Republic.
- 7.2. Avoid giving personal opinions on government policy which could be construed as official comments of the Authority.
- 7.3. Help keep the workplace free from political activities
- 7.4. Resign from the Authority if desirous of canvassing for political election. Such resignation shall be submitted to management in writing on or before the date the candidature is approved expressed written interest to by the electoral authorities.

8. CONFLICT OF INTEREST AVOIDANCE

(See Section 6 of HRMP Manual)

A conflict of interest is a situation in which staff directly or indirectly promote private or personal interests for personal benefits or gains. Private interest includes any kind of advantage for oneself, family, friends, partnership, and any entity in which staff has direct or indirect

interests. In order to preserve our professionalism, fairness and independence, engaging or participating in any business or activity or taking action that compromises performance of duty and/or the Authority's values must be avoided.

Staffs of the Authority shall:

- 8.1.** At all times avoid conflict of interest and its appearance in carrying out their duties.
- 8.2.** Immediately disclose any conflict of interest recues himself/herself from any official action or decision-making process in which his/her personal interest is in conflict with the interest of the Authority or gives the appearance of conflict of interest.
- 8.3.** The Authority will not procure from any entity if a staff or Board member interest exists whether disclosed or not.
- 8.4.** Ensure that he/she is free from any conflict that may arise from official dealings or decisions made in respect of individuals or organizations, which share private interests.
- 8.5.** Not take part in any deliberation or decision of the Authority relating to that matter, any member who contravenes this section shall be guilty of misconduct and subject to administrative action.
- 8.6.** Not perform any work that involves the interpretation or analysis of the tax laws or determination of taxes for any entity other than the Authority. Staff however may invest in shareholdings or other securities or engage in any business activity that are not prohibited by the Authority.
- 8.7.** Not utilize any information obtained in the course of his/her duty to advance own private interests or the personal interests of family members or individuals with whom they have a personal relationship.
- 8.8.** Disclose all situations of conflicting interest that arises as soon as they occur through the appropriate channel prescribed in the Human Resource Management Manual and related policies and regulations.
- 8.9.** Any entity where a staff or a member of the Board of the LRA interest exists, the Authority will not procure from that entity.

9. NEPOTISM

The LRA will accommodate immediate families who are existing employees of the DOR and effect the necessary reporting changes relating to different chain of command. Going forward, the Authority will not employ any immediate family of members of the Board of Directors and staff in any capacity, whether as a staff members or contractors, or casual laborer. For the purpose of this code of conduct, immediate family shall include spouse, children, parents and siblings.

- 9.1.** Staff shall not participate in any way in the recruitment, selection, transfer, promotion, supervision or salary determination of a relative.
- 9.2.** A staff shall not have a direct reporting relationship to his or her relative.
- 9.3.** If any two staff of the LRA decides to get marry and become husband and wife, the Authority shall ask one of the parties to resign his/her post.

10. ACCEPTANCE OF GIFTS, REWARDS AND HOSPITALITY

The acceptance of gifts and benefits creates misinterpretations and may be perceived as bribery. As such the integrity of the Authority could be undermined if there is suspicion that decisions are being improperly influenced by offer of gifts and other benefits.

Staff of the Authority shall:

- 10.1.** Not accept or solicit free meals or entertainment from customers or taxpayers.
- 10.2.** Not accept or solicit gifts, hospitality, payments (“cold water”) or anything of value for services rendered including advice given and purchases made as a result of their employment.
- 10.3.** Gifts or hospitality shall be accepted only in cases where:
 - Offer of gift items is made available to the general public
 - Offer represents unsolicited advertisement or promotional material such as pens, pencils, notepads, calendars, diaries and other items of similar nature with nominal cash value.
- 10.4.** Solicit and accept voluntary contributions or donations from fellow staff but not from customers for an appropriate gift to another employee and may make a voluntary contribution of an appropriate gift to another staff on special occasions as wedding, retirement, illness or bereavement.

10.5. In any case, and regardless of the value of item, if a staff is constrained to receive an item, he/she must report within 24 working hours or as soon as practically possible to their immediate manager or duty officer in writing of any gifts or hospitality they may be constrained to receive with a copy to the Head of Human Resources.

10.6. Deliver to the Authority any gifts received in the course of duty or by virtue of being a staff of the Authority. Such gift items shall remain the property of the Authority and shall be disposed of in keeping with the transparent disposal policy.

11. ENGAGING IN OUTSIDE PAID EMPLOYMENT

11.1. Outside Employment and Business Activity

Employees of the Authority are free to engage in outside employment or business activities, outside official hours of duty or while in an approved leave, as long as such activities are not prohibited by the Authority. Employees must therefore seek approval from the Authority to engage in any outside business activities. The approval of requests for outside employment or business activities are dependent upon, and subject to considerations such as the employee's position, grade, or geographical location.

Any outside employment whether fulltime, part-time, contractual or other forms of income generating activities outside the Authority may place the staff in a situation that creates the impression that a conflict exists between their private interests and their official duties and responsibilities.

Staff must therefore adhere to the following principles to guide them in seeking outside employment:

- 1.** The fundamental principles upon which employees are permitted to engage in outside employment are that:
 - a.** The outside activities should not place the employee in a situation where there may be conflict or the appearance of conflict, between his or her private interests and his or her official duties and responsibilities.
 - b.** The outside activities (unless otherwise permitted) should not deal directly with any tax related matters.

- c. The outside activities should not result in improper use of official information obtained in connection with the employees' duties or position with Authority.
- d. The nature of employment, business activities, or hours to be devoted to such activities should not interfere with the employee's availability, capacity, or efficiency in the performance of his or her official duties.
- e. An employee should not in any manner advertise or make it known that he or she works for the Authority in order to generate or enhance business.
- f. An employee should not use immediate family to indirectly do that which he/she is prohibited to do directly. The term "Immediate family" is defined on page 10 of this Code of Conduct.

11.2. Prohibited Outside Activities

Employees shall not engage in any outside employment or business activity that pose a real or perceived conflict of interest or the appearance of conflict of interest. Such incompatible activities include:

1. Legal Employment or Practice—legal activities involving National, State, Local Tax matters, or any matter in which Liberia is a party.
2. Appearance On Behalf of Taxpayers—appearing on behalf of any taxpayer as an attorney, agent, or representative before any governmental agency, national, state or local—in an action involving a tax matter except upon written authorization of the Commissioner General of the Liberia Revenue Authority.
3. Accounting—engaging in accounting, the use, analysis, and interpretation of financial records when such activity involves tax matters.
4. Bookkeeping—engaging in bookkeeping, the recording of transactions, record-making phase of accounting, when such activity is directly related to a tax determinations.
5. Preparation of Tax Returns and Customs Declaration for free, money, gift, or favor.
6. LRA staff or their relatives are prohibited from directly or indirectly participating in auctions of seized property based upon LRA actions.

12. INDEBTEDNESS

Staff of the Authority are:

- 12.1.** Requested and are expected to live within their means and to manage their personal finances so as not to affect their productivity and efficiency or bring public service into disrepute.
- 12.2.** Advised to avoid becoming insolvent or bankrupt.
- 12.3.** Expected to timely pay any and all of their tax obligations owed to the Authority or any other obligation owed to any other public or private institutions including other lenders in order to preserve the public trust and image of the Authority.
- 12.4.** Expected to disclose to the Head of Human Resources Management any financial hardships he/she may be experiencing which may compromise his/her integrity.
- 12.5.** Prohibited from engaging in any form of illegal gambling.

13. OFFICIAL IDENTIFICATION *(See Section 1.9 of HRMP Manual)*

Staff of the Authority must:

- 13.1.** Always identify themselves in all written communications and when on telephone or internet.
- 13.2.** Wear their nametags/ID cards/badges conspicuously at all times while on duty.
- 13.3.** Use their photo identity cards and security items such as access passes to establish their identification or authority while on official duties. Said items are for personal identification and must not be utilized to exert influence or directly or indirectly obtain privileges, favors or rewards.
- 13.4.** Surrender all official identification to HRM head on separation of employment with the Authority.

14. SMOKING, MISUSE OF ALCOHOL AND DRUGS

(See Section 4.4 of HRMP Manual)

Staff of the Authority are:

14.1. Not permitted to consume illegal drugs or alcohol during working hours or while operating LRA vehicles.

14.2. Smoking is not permitted in LRA facilities or vehicles.

14.3. Staffs should avoid any form of misconduct or public discredit emanating from the use of intoxicants while off duty.

15. DRESS CODE

(See Section 1.10 of HRMP Manual)

15.1. Staff of the Authority are required to dress professionally and in accordance with the established dress code in the HRMP while on duty.

15.2. Staff should dress smartly and neatly, clean and tidy at all times.

15.3. Uniformed staff are required to fully adhere to their respective Uniform codes and are required to project a professional image when wearing his/her uniform. Staff must promptly undertake any alterations or repairs of their uniforms that become necessary.

15.4. Uniforms will be provided by the Authority.

15.5. Detailed policy of the LRA dress Code is found in the HRMP manual.

16. CORRESPONDENCES

Mail registries shall establish in the various departments, divisions, units or sections to manage all in-coming and out-going correspondence. All mails shall be registered.

16.1. In-coming mail(s) shall be accordingly coded and forwarded to the concern staff. The Authority shall establish detailed Mail Management Guidelines. All out-going mail(s)/correspondence shall be in triplicate and distributed as follows:

- Original: Shall be sent out (immediately);
- Duplicate: Shall be distributed as indicated with one being filed.

- Triplicate: File

16.2. Each out-going correspondence shall be assigned a reference number. Reference numbering shall be governed by written guidelines. All staff are to adhere to the written guidelines.

17. PERSONAL MAIL(S)

17.1. Staff should avoid receiving personal mail(s) at the office as it is not always possible to determine whether a correspondence is personal or confidential and that a, mail is certainly not connected with the LRA business.

17.2. The LRA will not be liable if such a mail is opened. Staff are therefore encouraged to avoid having their personal mail(s) being sent to the Authority's mail registries.

18. VISITORS

Friends and relatives should not be encouraged to visit staff during the working hours (9:00AM to 5:00PM) nor use the premises or asset of the LRA for social functions.

18.1. Visitors are not allowed to:

1. Visit confidential areas of the LRA;
2. Use LRA's equipment such as computer, printer, photocopy machine, and any other equipment;
3. Sit behind the workstation of a staff;
4. Within the premises of the LRA after 5:00PM, except by official appointment and for official matters with a Senior Office (Commissioner General, Deputy Commissioner Generals, Department Heads, Division Heads, Unit/Section Heads);
5. Senior Officers are to minimize the setting of appointments for external visitors after official closing hour.

19. PEDDLING

No peddling of commercial transactions shall be conducted on or around the LRA premises including hallways and offices. Staff are prohibited from encouraging peddling of any kind.

20. REGULATING VISITORS AND PEDDLERS

The security personnel and the receptionist are responsible for regulating visitors in accordance with established guidelines. It shall be a breach if the duty of the security personnel or receptionist fails or shows sign of neglect in the enforcement of this duty.

20.1. Security personnel assigned to protect the facilities of the LRA, its staff and property must also ensure full adherence to the visitation and peddler regulation.

20.2. Security personnel must also ensure that the staff do not contravene the said regulation or do or fail to do, anything which thereafter jeopardize the executives or professionals of the LRA, the safety of other staff and or the destruction of any of the properties of the LRA.

21. OFFICE APPEARANCE

It is the responsibility of each staff to keep his/her work area orderly as well as the LRA premises.

21.1. Staff are to avoid accumulation of papers on their desk and generally in their work area.

21.2. Staff are also encouraged to clear their desks and file all fillable documents at least every other day.

22. CARETAKER(S) & SECURITY RESPONSIBILITY

The security and contractual janitorial crew remaining on the premises of the LRA to work shall automatically become caretaker of the premises and property in the area of their assignment.

23. DISCIPLINE

(See Section 13 of HRMP Manual & Disciplinary Guide)

Staffs of the Authority are expected to strictly comply with the provisions of the Professional Ethics and Code of Conduct. Failure to comply shall form the basis of discipline.

Disciplinary actions shall include any or a combination of the following depending on the magnitude of the offense:

- Warning (written)
- Reduction in rank or seniority
- Compulsory retirement
- Suspension
- Termination of service
- Employees will face criminal and civil penalties by appropriate authorities for criminal violations.

24. RIGHT TO BE HEARD (SEE SECTION 14 OF HRMP MANUAL)

The Authority shall provide all employees the right to be heard for any suspected and proven breach of the Professional Ethics and Code of Conduct. A disciplinary hearing pursuant to the HRMP Manual shall be convened to allow the Disciplinary Committee to review cases and make recommendations to the Deputy Commissioner General for consideration. The chairperson of the Disciplinary Committee shall be one of the Commissioners appointed by the Commissioner General and should not have any direct interest in the matter.

25. RIGHT OF APPEAL

(See Section 14.3 of HRMP Manual)

An employee found guilty of an offense and disciplined shall have the right of appeal against the penalty given. The appeal shall be submitted to the Chairman of the Grievance Committee (who is the Commissioner General) within thirty (30) days of the disciplinary action being taken. Disciplinary action will not however be suspended pending the determination of the appeal. However if the grievant wins the case, any punitive measure meted will be reversed forthwith. The decision of the Grievance Committee shall be final and binding.

Employees are advised to consult the HRMP Manual for details of the disciplinary and grievance procedures.

26. OATH OF OFFICE

All LRA’s staff shall be required to sign an Oath of office.

Ihereby certify that I am cognizant of my status and duties within the Authority. I am fully aware that my conduct will affect the corporate image of the LRA. I herewith commit myself to preserve my personal integrity and the integrity of the Authority in my dealings.

I fully acknowledge that in the execution of my function, I am obliged to fully comply with the provisions of the Professional Ethics and Code of Conduct governing all employees in the Authority and shall be accordingly accountable.

I have received, read and fully understand the provisions of the Professional Ethics and Code of Conduct of the LRA and hereby pledge my commitment to adhere to all of the provisions contained therein.

In instances where I have doubts and /or concerns about violation or possible violation of any of the provisions of the Professional Ethics and Code of Conduct, I understand that it is my responsibility to seek clarity or report my concerns to my Immediate Supervisor, Head of Human Resources, or the Head of Professional Ethics and Anti-fraud.

Employee Name (Please Print)	Employee Signature	Date
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