

CHARTERED INSTITUTE OF TAXATION

Code of Conduct for Trustees of the Chartered Institute of Taxation (the Institute)

Code of Conduct for Council members approved by Council on date 7 July 2015 and updated by Council on 14 January 2020.

Section 1

Council members agree to:

- a) Act within the law and the governing documents of the Institute and abide by the policies and procedures of the organisation.
- b) Maintain their skills and know-how as trustees for example by attending the trustee training provided annually by the Institute.
- c) Inform Officers Group if they find themselves in circumstances where they may be or may be seen to be unable to discharge their responsibilities as a trustee and to stand down as a trustee if Officers Group advise Council that this would be in the best interests of the Institute. These circumstances include, but are not limited to, being arrested by the police for any arrestable offence (eg not stopped for a minor traffic offence), bringing the Institute into disrepute and putting themselves in a position where their personal interests conflict with their duty to act in the interests of the Institute.
- d) Respect organisational, Council and individual confidentiality, while never using confidentiality as an excuse not to disclose matters that should be transparent and open.
- e) To work considerately and respectfully with all those they come into contact with at the Institute, respecting diversity, different roles and boundaries and seek to avoid giving offence.
- f) Refrain from making public statements and actions, including on social media, which could be seen as derogatory, antagonistic, discourteous or which may cause confusion as to the CIOT's (including LITRG's) public position. A Trustee may in principle make a statement in a private or another business capacity but should consider the risk that because of their connection to the CIOT it is attributed to the CIOT.

DECLARATION

I(Council Member) confirm that I have read the Code of Conduct approved by CIOT Council on 7 July 2015 (as updated on 14 January 2020) and confirm that I agree to observe the terms and principles set out in that Code of Conduct and to any subsequent revision to the Code of Conduct as may be approved by Council from time to time.

Signature.....

Date.....

Section 2

Council members note the Nolan principles which are set out below and the guidance for best practice which follows:

General

- Support the objects of the Institute, championing it, using any skills or knowledge they have to further the objects and seeking expert advice where appropriate.
- Be active, well-trained and informed trustees, making their skills, experience and knowledge available to the Institute and seeking to do what additional work they can outside trustee meetings, including sitting on committees.
- Develop and maintain a sound and up-to-date knowledge of the Institute, its policies, processes and governing documents and the environment within which it operates. This will include an understanding of how the Institute operates, the social, political and economic environment in which it operates and the nature and extent of its work.
- Seek to be accountable for their actions as trustees of the Institute and submit themselves to whatever scrutiny is appropriate.
- Accept their responsibility to work with their fellow trustees and professional staff at the Institute to ensure that the Institute is well run and raise issues and questions in an appropriate and sensitive way to ensure that this is the case.

Managing interests

- Act in the best interests of the Institute as a whole, recognising that advocacy of the interests of a particular group within the Institute should be done only with the wider interests of the Institute in mind.

Meetings

- Attend all appropriate meetings and other appointments at the Institute or give apologies.
- Prepare as fully as reasonably practical for all meetings and work for the Institute. This will include reading papers, querying anything they do not understand, thinking through issues before meetings and completing any tasks assigned to them in the agreed time.
- Actively engage in discussion, debate and voting in meetings; contributing in a considered and constructive way, listening carefully, challenging sensitively and avoiding conflict.
- Participate in collective decision making, accept a majority decision of the Council and not act individually unless specifically authorised to do so.

Governance

- Actively contribute towards improving the governance of the Council, participating in induction and training and sharing ideas for improvement with the Council.
- Help to identify good candidates for trusteeship at the Institute and to appoint new trustees in accordance with agreed selection criteria.

- Accept that the usual period that they may serve as trustees of the Institute is 12 years or, if appropriate, three years after retiring as President, whichever is the later, unless the Council agrees a longer period.

Relations with others

- Recognise that the roles of trustees, volunteers and the professional staff of the Institute are different and seek to understand and respect the difference between these roles.
- Seek to support and encourage all those they come into contact with at the Institute. In particular recognise their responsibility to support the President and the senior members of staff.

Leaving Council

- Understand that substantial breach of any part of this code may result in procedures being put in motion that may result in them being asked to resign from Council. There will be an opportunity for their views to be heard and in the event that they are asked to resign from the Council they will accept the majority decision of the Council in this matter and resign at the earliest opportunity.
- Inform the President in advance in writing if they wish to cease being trustees of the Institute at any time, stating their reasons for leaving.

The Institute undertakes to:

- Provide the trustees with training in the relevant law (currently Charities Act 2011 but to include future relevant changes) in order to enable them to fulfil their responsibilities as trustees of the Institute.
- Provide the trustees with timely and relevant information and the necessary administrative and other support in order to allow the Council to govern well.
- Provide the trustees with advice when necessary ensuring that external professional advisers are available as and when needed.
- Work in partnership with the trustees to ensure that they fulfil all their statutory and legal responsibilities.
- Invest time, money and other resources in order to help support and further develop good governance.
- Reimburse out-of-pocket expenses incurred in the course of their duties as trustees.

The Nolan Principles

Council members acknowledge their aim to follow or exceed the seven Nolan principles of public life, which are:

1. **Selflessness:** take decisions solely in terms of the organisation's values and mission. We should not do so in order to gain financial or other material benefits for ourselves, our family or friends.
2. **Integrity:** not place ourselves under any financial or other obligation to outside individuals or organisations that might influence us in the performance of our duties.
3. **Objectivity:** ensure that in the delivery of services, the appointment of staff or the awarding of contracts, we ensure impartiality and that choices are made on merit alone.
4. **Accountability:** accept accountability for our decisions and actions to our beneficiaries, the providers of public funds and other stakeholders, and submit ourselves to whatever scrutiny is appropriate.
5. **Openness:** be as open as possible about all the decisions and actions that we take. We should give reasons for our decisions and restrict information only when individual or commercial confidentiality clearly so demand.
6. **Honesty:** declare any private interests relating to our duties and take steps to resolve any conflicts arising in a way that is lawful, and protects the organisation's reputation, values and mission.
7. **Leadership:** promote and support these principles by leadership and example.