

Bosna i Hercegovina
Uprava za indirektno - neizravno
oporezivanje
Banja Luka



Босна и Херцеговина
Управа за индиректно
опорезивање
Бања Лука

Indirect Taxation Authority staff members' Code of Conduct



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Purpose, Aim and Standards of Conduct Rules

1 Purpose

The Indirect Taxation Authority staff members' Code of Conduct (hereafter Code) gives guidance on the standards of conduct expected of all Indirect Taxation Authority staff members, and is intended to explain to managers and staff how they may be affected by conduct issues and how these should be addressed.

2 The aim of this Code is to:

- explain what is expected of staff members in certain circumstances; and what may happen if staff members don't follow the guidance;
- establish behavioural standards expected in particular situations;
- explain the principles on which this Code is based so that all staff members and their managers can decide how to deal with situations which are not specifically covered.

3 Conduct Rules

The public are entitled to expect all Indirect Taxation Authority staff members (hereafter ITA) to be honest, professional and impartial. To maintain public confidence in our honesty, professionalism, impartiality and integrity it is important that there is not the least suspicion that our actions are the result of ulterior motives, and that our high standards are maintained in our private lives as well as when on duty.

The key elements of the conduct rules provided in this Code are related to:

1. Responsibility of ITA staff members under the Law and this Code;
2. Relations with the public;
3. Acceptance of gifts, hospitality and other benefits;
4. Impartiality, avoiding conflict of interest and incompatibilities;
5. Conduct in financial matters;
6. Confidentiality and use of official information;
7. Use of ITA property; and
8. Work environment

Responsibility of ITA staff members under the law and this Code

1.1 General Rules

1.1.1 All ITA staff members must adhere to the legal requirements and this Code, and must maintain a high standard of personal conduct both in their official business and in their private lives. You must therefore take care to behave in accordance with the Law and this Code and not to behave in a way that will bring discredit on the ITA Service.

1.1.2 The Code of Conduct sets out the constitutional framework of the rules applicable to your work, and the values which you are expected to uphold.

1.1.3 The rules set out in this Code will be enforced through the application of the Book of Rules on Disciplinary and Material Responsibility of ITA Employees. It is important to emphasise that beside breaches of official duty foreseen by the law and the Book of Rules on Discipline and Material Responsibility, breaches of this Code represent breaches of official duty as detailed in Annex E.

1.2 Individual Responsibility for Personal Conduct

You must accept personal responsibility for compliance with the Law and Code of Conduct. In particular, you must:

- perform duties with care, diligence, professionalism, integrity and impartiality;
- use your official time productively in accordance with your designated responsibilities and duties, and ensure that you discharge your attendance obligations;
- strive for the highest ethical standards, not just the minimum required to meet legal or procedural requirements;
- read and understand the Code of Conduct and the implications of non-compliance; by signing the acknowledgement form, which you will find at the end of this Code you are verifying that you have read, understood and accepted the regulations of this Code.

- observe appropriate laws and sub legal acts, especially those regulations which stipulate the rules and obligations applicable to ITA staff members;
- treat your colleagues and members of the public with courtesy, and be sensitive to their rights, obligations and aspirations;
- avoid waste, or extravagant use of entrusted resources;
- safeguard official information and not take, or seek, improper advantage from any official information acquired in the course of your official duties; and
- behave in a manner that maintains and enhances the reputation and professional standing of the ITA.

1.3 Honesty

1.3.1 Honesty is the main principle affecting the actions of any ITA staff member. Therefore, be honest in your dealings with tax payers, your colleagues, managers, and all staff and citizens.

1.3.2 You must be truthful and accurate when completing all official documents and records required by the ITA; including all personnel forms and expenses forms of any kind.

1.3.3 If you receive an allowance or rate of allowance which you know or believe you are not entitled to, or if you notice any errors in your pay, you must advise the appropriate service within ITA, otherwise you might become subject to disciplinary action.

1.4 Criminal and other offence proceedings

1.4.1 All ITA staff members when performing their official duty, as well as in their private life, must comply with the law. The confirmation of an indictment in criminal procedures against a staff member may lead to temporary suspension from duty in the ITA, or may lead to the termination of employment. It should be noted that the special responsibilities of the ITA mean that offences relating to legislation, which the ITA administers or has an interest in, are taken particularly seriously when committed by members of ITA staff.

1.4.2 ITA staff members who commit offences involving, in particular:

prohibited drugs; fraud; seeking or accepting bribes; or illegal importation or exportation of goods, will be subject to disciplinary action referred to in the Book of Rules on Disciplinary and Material Responsibility, regardless of any penalties applied as a result of criminal proceedings.

1.4.3. You are required to inform, via your line manager, the ITA Director (hereinafter: Director) of any criminal proceedings being instituted against you, using the form attached at Annex A1. You are also obliged to report any offence to the Director if it has been made at work or is related to work, or if your responsibility for the offence may have consequences to the performance of your official duties. You are also obliged to declare any criminal sanctions that were instituted against you in the last 10 years using the form attached at Annex A2, except those, which have been deleted from your file,

1.4.4 Making a false declaration or failing to report criminal or offence proceedings, in accordance with the above paragraph, will lead to disciplinary procedures.

1.4.5 You must not use your official position or relationships established in the course of your duty to inappropriately influence or interfere with any investigations being conducted by internal or external authorities.

1.5 Other responsibilities of ITA staff

You should report to the Director, without delay, if you have reasonable grounds for believing that breaches of official duty, crimes or corrupt practices involving any ITA staff members are being committed.

1.6 Responsibility of ITA managers

1.6.1 ITA managers should in their day-to-day supervision ensure that all their subordinates clearly understand and comply with the Law and standards and requirements stipulated in this Code.

1.6.2 This Code will be subject to review on a regular basis. Problems encountered in its application as well as comments or suggestions for improvement should be channelled to the Director for consideration.

1.7 Responsibilities of the ITA in relation to the Code of Conduct

Apart from issuing this Code and ensuring its application, the ITA is also responsible for :

- Ensuring that the public is aware of the standards and requirements set out in this Code;
- Ensuring that all staff members, especially new appointees, are trained and updated in the provisions of this Code;
- Reviewing conduct standards and identifying and addressing systemic problems;
- Promptly investigating complaints made in respect of alleged breaches of this Code; and
- Ensuring that disciplinary procedures are applied in all cases of breaches of this Code.

2.1 General rules

The public expect that their dealings with the ITA will be fair, professional, and confidential. To ensure that a high standard of service is maintained and in order to improve the quality of service provided, it is essential to adopt a courteous, helpful and professional attitude to the public.

2.2 ITA staff members' duties

It is your duty to help the public and to carry out your duties courteously, and sympathetically. You should use all reasonable means to help the public to fulfil their obligations and obtain their rights under the law. Although you are expected to be helpful and assist the public and traders, you must take care to avoid taking on their responsibilities and you must maintain a professional distance.

2.3 Responsibility of the Public

The public should understand the ethical standards as practiced by the ITA and should ensure that their own practices do not pressure ITA staff members to depart from those standards. Any attempts by members of the public to offer inducements or other benefits in exchange for favours or special treatment must be reported immediately to the line manager in accordance with the procedure stipulated in Annex B.

2.4 Standards of dress

2.4.1 The dress and appearance of all ITA staff members should reflect a professional image. Public perceptions and work practices can be influenced by your appearance. At all times clothing should be appropriate to the duties and the generally established standards, and your appearance should be neat, clean and tidy.

2.4.2 It is particularly important for uniformed officials to present a professional image. Everyone issued with a uniform must comply with the relevant guidelines when wearing it, and is responsible for keeping their uniform clean and neat. Any alterations or repairs that become necessary must be undertaken promptly.

2.5 Identification - wearing name badges

2.5.1 You are expected to identify yourself as a matter of normal practice when dealing with the public, both in correspondence and on the telephone.

2.5.2 If you are dealing with the public directly you are expected to wear a name badge or have a name plate on your desk.

2.5.3 The only exceptions to this rule are when the wearing of a nameplate might endanger your personal safety i.e. when specifically authorised by a supervisor not to wear identification because of the particular risks associated with the work.

2.6 Complaints against ITA staff members

2.6.1 Complaints against ITA staff members may arise when a member of the public believes that your behaviour or conduct does not comply with this Code. Guidance on dealing with such complaints will be regulated by the Book of Rules on Complaints.

2.6.2 All complaints must be dealt promptly and objectively, respecting the confidentiality of the complainant.

2.7 Channel for Complaints against ITA staff members

2.7.1 In order to maintain public confidence, the following channels of complaint are open to members of the public:

- immediate oral complaints made in person
- complaints made by telephone
- complaints made in writing

2.7.2 Experience shows that many small instances of complaint can be resolved on the spot and at the time. Therefore line managers should endeavour to address minor oral complaints, in accordance with the provisions of the Book of Rules on Complaints, by seeking to achieve objective and appropriate resolution.

2.8 Assault and obstruction of ITA staff members

You should always consider your own safety and the safety of your colleagues when undertaking your duties. If a situation arises where it would be wiser to withdraw and seek additional support from trained personnel then you should do so. In all cases, such action should be immediately reported to the line manager on duty.

Acceptance of gifts, hospitality and other benefits

3.1 Acceptance of gifts

3.1.1 Your duties will bring you into contact with organisations and members of the public outside the ITA Service, who may expect you to be party to the normal private sector practice of offering gifts and hospitality to business contacts. This can place you in a difficult position. While it is important that you cultivate and maintain contacts with outside groups, you must remember that in matters of propriety, high standards are essential. To ensure these high standards are maintained you must be guided by the principles of this Code. It is critically important that all staff members demonstrate their attitude against any form of bribery and corruption.

3.1.2 For this reason you must not accept gifts or hospitality of any kind except in cases where:

- the gift is of an inexpensive nature such as a tie, drinking cup, calendar or diary given in the spirit of harmonious business relations;
- the gift is offered in a public forum, seminar or visit where refusal would cause embarrassment;
- the hospitality is associated with the demands of the work, for example, working meals.

3.1.3 Failure to comply with standards of conduct set out in this book, regardless of any other responsibility, may lead to disciplinary action and a penalty up to and including dismissal.

3.1.4 All cases when a gift or hospitality is offered and / or accepted must be reported in writing through your line manager to the Director using the form at Annex C.

3.2 Other free benefits, discounts and services

Any other benefits, discounts or services offered by any company that is providing services or goods to the ITA (such as travel companies or companies that the ITA are using for procurement) can be accepted provided that those benefits are only realised by the ITA.

Impartiality, avoiding conflict of interest & incompatibilities

4.1 General rules

4.1.1 When conducting official duties staff members must be impartial and must avoid any situation where their impartiality might be questioned, or where suspicion of possible conflict of interest might arise.

4.1.2 A conflict of interest may arise when ITA staff members as part of their official duties have to deal with individuals, companies and other organisations with whom they have contact, friendship or shared private interests.

4.1.3 When such a potential conflict of interest arises as result of your responsibilities within the ITA, you must advise your line manager or the Director and ensure that through your official relations with such individuals, companies and other organisations they are not placed in a more favourable position than others.

4.1.4 In order to prevent potential conflict of interest, ITA staff members are required to submit a statement on conflict of interests in accordance with Annex D1, when such situations arise.

4.2 Involvement in the business interests of the ITA

No ITA contract may be given to any member of the ITA or any other individual or company where an ITA staff member has a partnership, ownership or family interest.

4.3 ITA staff members involved with public procurement procedures

4.3.1 When engaging in public procurement procedures on behalf of the ITA, you will not seek favours from the bidders and you will not give promises related to mediation in terms of speeding conclusion or execution of the contract.

4.3.2 You will not, on behalf of the ITA, participate in the contract process for performing public works, delivery, services, financing or insurance with a company with which you have signed private contracts or had any dealings in a private capacity in the course of the previous two years. In circumstances where the ITA concludes a contract for performing public works, delivery, services, financing or insurance with a company with which you have signed a private contract or had any dealings in a private capacity in the course of the previous two years, you will refrain from participation in the decision-making process, and activities related to the execution of the contract.

4.3.3 If you are required to participate in a contract process where any of the circumstances of the previous paragraph applies, you must complete and submit the form in accordance with Annex D1.

4.4 Conduct in Conflict of Interest situations

4.4.1 Conflict of interest situations arise when your private interests compete or conflict with the interests of the ITA. “Private interests” include your financial and other interests, and those of the following:

- your immediate family;
- your personal friends;
- the clubs and societies to which you belong;
- any other groups of people with whom you have personal or social ties; or
- any person to whom you owe a favour or to whom you are obligated in any way.

4.4.2 Conflict of interest situations may lead to corruption or other malpractice, thus affecting the interests and reputation of the ITA as a whole. Some common types of conflict of interest situations that you should avoid are:

- engaging in recruitment, promotion and posting of staff as a commission member or a responsible staff member, where one of the candidates under consideration is your family member, relative or personal friend;
- involvement in the selection process for local or foreign training courses or study trips, where one of the candidates under consideration is your family member, relative or personal friend;
- involvement in a tender assessment exercise, where one of the bidders under consideration is your family member, relative or personal friend;
- engaging in the control of tax payers with whom your relatives or friends are working or have financial or ownership interests;
- engaging in negotiations on behalf of the ITA for the procurement of any goods or services from suppliers who are your relatives or friends;
- engaging in making a decision on the award of a contract to a company, with which, during your official employment within ITA you were negotiating for employment;
- giving unduly favourable treatment to a particular supplier, contractor, client or subordinate for personal reasons;
- accepting free transportation provided by operators who have official dealings with the ITA; and
- accepting from persons or companies who have dealings with the ITA the offer of complimentary tickets to a fair/function/performance, unless you are invited to attend in your official capacity to discharge your official duties.

4.4.3 You should regard it as your personal responsibility to be alert and to avoid engaging in situations that may lead to an actual or perceived conflict of interest. You should at all times ensure that your dealings with members of the public, suppliers, contractors, traders or other related personnel and colleagues do not place you in a position of obligation that may lead to a conflict of interest situation.

4.5 Handling Conflict of Interest situations

4.5.1 It is your responsibility to report conflict of interest situations in writing to your line manager, using the form in accordance with Annex D1. Your line manager should give you instructions on how to proceed in certain circumstances. If your line manager cannot deal with the situation alone, he should ask the Director for instructions and in the meantime appoint another staff member to undertake the particular tasks in question.

4.5.2 Failure to avoid or to declare a conflict of interest may render you liable to disciplinary action and, in certain circumstances, criminal proceedings including prosecution.

4.6 Incompatibilities

4.6.1 ITA staff members cannot undertake any activities related to foreign trade, nor undertake any activities in areas where ITA has a control function. This prohibition on involvement in foreign trade activities also applies to members of the staff member's immediate family.

4.6.2 ITA staff cannot be members of Governing or other Boards of political parties nor can they accept instructions or advice from political parties. You should not put any other members of staff under any obligation to take up membership in any associations and organisations or political parties with promises of job benefits in the ITA.

4.6.3 For any outside employment you need to seek and obtain the ITA Director's approval. If you are allowed to have other paid employment, you have to ensure that such employment will not create a conflict of interest or adversely affect your performance in your official duties. All outside work must be performed separately from, and outside, periods of official duty.

4.6.4 You should complete the statement on incompatibilities attached in Annex D2.

4.6.5 As a general rule, all former ITA staff members should avoid situations where their current knowledge could result in an unfair commercial advantage or involve potential breaches of confidentiality. Upon termination of employment within the ITA, ex ITA staff members have a responsibility to respect the regulations on confidentiality of information gained during their official employment.

4.7 *Property and activities*

4.7.1 If you are investing in shareholdings or other securities, you must not be a member of the Governing or Supervisory Boards of any company in which you have invested your money, and you must not be involved directly or indirectly in any official decision which could affect the value of the investment. Likewise, you must not use any information obtained in the course of your duties to advance your private interests or those of others.

4.7.2 In order to prevent potential conflict of interest in respect of any private or family interest, you are obliged, when taking up employment with the ITA and at the beginning of each calendar year, to submit a statement on your property and the property of the members of your immediate family, as well as a statement on your activities and functions and those carried out by the members of your immediate family. You also have to sign a written statement approving the verification of the authenticity of the information provided. The statement made should be in accordance with the Form at Annex D3.

5.1 General rules

5.1.1 It is your responsibility to use your money wisely and to avoid incurring debts beyond your capability to repay. You should also ensure that if you have any personal financial problems they do not impair your efficiency at work and your integrity as an ITA staff member.

5.1.2 If you become insolvent and you are aware that the situation will last for a significant period of time, then you must notify your line manager of the circumstances as soon as possible. This provision also extends to circumstances where you are suffering significant financial difficulties and there is little or no prospect in the near future of being able to meet current debts. Temporary financial embarrassment need not be reported.

5.1.3 Your insolvency must not be a reason for accepting bribes or misuse of entrusted resources. Also, your insolvency must not influence your performance in your official duties. Any instances of misuse of entrusted resources or acceptance of bribes will be dealt with under legal and sub legal provisions.

5.2 Tax, contributions and other obligations

Each ITA staff member should ensure that they fulfil their obligations towards the community, such as paying taxes, contributions and other financial liabilities.

5.3 Dealing with official money

5.3.1 All ITA staff members have a responsibility to the public to use tax payers' money only for proper purposes, and to make sure value for money is obtained.

5.3.2 You must avoid giving cause for criticism that money is being used directly for the personal benefit of members of the ITA. Likewise, any money spent must be for legitimate ITA business purposes.

5.3.3 The following principles apply to the spending of public money:

- public money must be spent wisely and properly and in accordance with its purpose;
- transactions involving public money must be accounted for correctly, in accordance with appropriate regulations and accounting standards;

- only authorised persons may make spending decisions;
- the rules which apply to the acceptance of gifts, hospitality and other benefits apply to staff taking spending decisions; and
- staff must not make use of their official position to further either their own private interests or those of others.

6.1 General rules

6.1.1 You have a duty not to disclose without proper authority any information that has been obtained in the course of your official duties. This rule extends to all documents, records, and information stored electronically. Likewise, you are required to protect the privacy of all ITA clients.

6.1.2 The ways in which official information can be misused include:

- leaking information;
- use of information for personal or private gain;
- use of information for individual or corporate gain or in furtherance of illegal activities;
- taking advantage on the basis of information gained through confidential records, for personal interest, or third parties' interests; and
- removing, altering or destroying official records.

6.1.3 Engaging in any of the above activities or any other activities that involve the unofficial use of confidential information is strictly forbidden, and may lead to disciplinary and criminal responsibility.

6.2 Legal obligations

In addition to the above, the conduct of your official duty and your handling of official information must be in accordance with the Law on freedom of Access to Information in BiH, the Law on the ITA and the Law on Administrative Proceedings .

6.3 Duty of discretion

6.3.1 In your official capacity, you must not take part in surveys or research projects dealing with attitudes or opinions on political matters, where it might be interpreted or misrepresented as the ITA view.

6.3.2 You should also refrain from giving inappropriate public comments that include:

- comments or expressions of negative opinion on Bosnia and Herzegovina government policy or the ITA policy;

- comments on programs with which you have been involved in developing or implementing;
- personal statements or opinions which could be inferred as official comments; and
- negative comments on the administration of the ITA and its management;

6.3.3 Participation in anonymous surveys will not be considered as a breach of duty of discretion.

6.4 Contact with media

6.4.1 Only those who are authorised to do so may speak to the media on behalf of the ITA on issues relevant to its work. Dealing with the media is a specialist area, which requires careful handling; it is important to deliver the correct messages to the media in a coherent, co-ordinated, and timely way. Where we communicate with the media we have to be balanced and accurate.

6.4.2 The Communications Department is authorised and specifically trained to deal with the media. Any contact from the media should therefore be channelled through them. You must not speak to the media on matters relating to your work without the approval of your line manager and the Communications Department, who will advise and support you.

6.4.3 Media interest in you as a private individual can sometimes impact on the work of the ITA. If you believe this may be the case you should report the fact to your line manager and to Communications Department at the earliest possible opportunity.

6.4.4 At all times you must not reveal any official secret.

6.5 Speaking engagements involving the use of official information or experience

6.5.1 If you wish to give a talk or lecture outside the ITA which involves the use of official information or experience you will need to obtain permission from your line manager and the Director.

6.5.2 Before permission is given, you will need to present to your line manager and the ITA Director the content of your talk or lecture. If they are satisfied that the event provides a suitable platform for the ITA and is meeting a genuine business need, permission will be granted.

6.5.3 If you wish to give a talk to a small organisation, in your own time, which involves the use of official information or experience you will need to obtain permission from your line manager and the Director. If permission is granted it will be on the condition that:

- the talk is given in your private time;
- no ITA resources will be used;
- that the information is suitable for disclosure and that it is accurate and reflects current ITA policy

6.5.4 At all times you must not reveal any official secret.

6.6 Trade Union Officials in contact with the media

Accredited representatives of recognised trade unions authorised to speak on behalf of their union, may speak to the media without reference to line management or to the director. However, it would be appropriate to advise the Communications Department. Union officials must make it clear to journalists that they are speaking as a union representative and not as a representative or member of the ITA.

6.7 Former ITA staff members

6.7.1 Former ITA staff members must continue to observe their duties of confidentiality after they have left employment within ITA.

6.7.2 You must supply to the Director, in good time before publication, a copy of the text or other recorded form of any material which you intend to make public and which draws, or appears to draw, on official information or experience.

6.7.3 You are also urged to seek the advice of the Communication Department and the Director before entering into any commitment to publish or broadcast personal accounts of your experience in ITA employment.

6.7.4 At all times you must not reveal any official secret.

7.1 General Rules

7.1.1 Unless specifically authorised, the use of ITA resources or services paid for with official money for personal purposes or gain is prohibited. Such resources include:

- facilities (including telephones, mobile phones, photocopiers, office equipment/supplies);
- vehicles and equipment;
- computers and computer software;
- security passes and office stationary.

7.1.2 Expenditure on goods and services can be reduced by paying due attention to the physical security of all ITA assets. You are required to make adequate security arrangements for the ITA assets under you control.

7.2 Motor vehicles

In respect of the use and care of official vehicles specific rules apply. These include:

- ITA staff members driving official vehicles must be licensed and authorised;
- Unauthorised passengers must not be carried;
- ITA staff members must not drive official vehicles when under the influence of alcohol or any other intoxicant or drug; and
- Official vehicles must not be used to provide transport to and from ITA staff members' personal residences without specific approval.

7.3 IT technology

7.3.1. You must follow information technology and e-mail and internet policies and procedures designed to maintain the security of our information technology system, including:

- Avoiding malicious and wilful damage to IT equipment, and avoiding damage to other products or substances which could damage IT equipment (for example electric installations), deliberately or by gross negligence;
- Taking reasonable measures to prevent the loss of computers and computer storage media, particularly where it leads to the disclosure of information

and breaches in confidentiality;

- Maintaining the confidentiality of your user ID password(s) and not leaving a record of it anywhere someone else may see it;
- Ensuring ITA Service computer systems are not deliberately used in any way that may corrupt or disrupt their normal operation, wilfully or negligently;
- Not conducting acquisition, installation, use, copying, disposal and distribution of unlicensed software or breaching intellectual property rights;
- Not tampering with or improperly using the ITA Service information technology system;
- Not allowing unauthorised access to IT services and information from within the ITA or via an external connection (e.g. dial-up) or connecting computers and other devices to the infrastructure without prior authority;
- Denying access to information or computing facilities to others not authorised; not accessing information for the purposes of browsing, copying, extracting, modifying deleting or disclosing if unauthorised; and not accessing server rooms if unauthorised;
- Not using the IT system to view, download, transmit or request inappropriate material. The only exception is for those staff required to access such media to undertake their role within the ITA;
- Not allowing unauthorised disabling of the access to data or IT equipment to other users;
- Preserving data, in particular avoiding the transmission of data without proper protection of integrity and confidentiality, either wilfully or negligently;
- Not allowing abuse of privilege levels;
- Not falsifying the source or destination of information in relation to transmitted data;
- Adhering to any other rules related to the disruption and misuse of the ITA IT system.

7.3.2 Failure to comply with the rules and procedures related to the work of the IT system will lead to the initiation of disciplinary procedures.

7.4 Official identification and other insignia

Identity badges and security items are issued to assist and identify you in the performance of your duties, and in exercising powers entrusted to you. They are not to

be used for any other purpose. You have to safely maintain security badges, keys, passwords, etc. Upon termination of employment all these items must be returned to the ITA administration.

7.5 Use of official firearms

ITA staff members, who on the basis of the law and sub-legal acts, are authorised to carry firearms, are obliged to handle firearms in the manner strictly prescribed, taking into account risks to health and safety. Every breach of the provisions on the carrying and use of firearms by any ITA staff members shall be subject to the initiation of disciplinary procedures.

7.6 Purchases of goods from ITA sources

7.6.1 You are prohibited from making purchases of seized or forfeited goods at ITA sales held in accordance with indirect taxation law enforcement. It is important that ITA staff members should not be thought to have an advantage over members of the public in purchasing seized or forfeited goods.

7.6.2 However, you are free to purchase articles of ITA or Government property, which are on sale to the public; for example, publications, surplus supplies and other goods sold at sales, and other goods or property that is not the result of indirect taxation law enforcement.

8.1 General principles

You all have the right to a healthy and safe workplace free of discrimination and harassment in which your individual and organisational objectives can be met. A good working environment is one that is:

- fair and equitable;
- safe and supportive;
- free of alcohol and drugs;
- free of harassment and unjustified discrimination;
- values individual differences and cultural and ethnical diversity;
- provides honest performance feedback and development opportunities; and
- seeks staff co-operation in the decision-making process.

8.2 Fairness and non-discrimination

A commitment to fairness and non-discrimination is central to maintaining ITA standards of equity, ethical conduct and accountability. You must take an active role in ensuring the ITA work environment is free of discrimination and harassment of any kind.

8.3 Occupational health and safety

8.3.1 You all have a right to a healthy and safe working environment. You must take seriously your responsibilities in respect of safety issues and should report promptly to your line manager any health or safety concerns or breaches of rules or regulations.

8.3.2 The management of the ITA is responsible for providing a safe working environment.

8.4 Misuse of drugs

8.4.1 The ITA is responsible for preventing the importation and exportation of prohibited drugs. As such, it will not tolerate any staff member participating in the importation, exportation, possession, trafficking or use of illicit drugs or other prohibited substances. ITA staff members knowingly concerned with illicit drugs will be subject to disciplinary and criminal action.

8.4.2 You should report via your line manager to the Director, without delay, if you have any grounds for believing that any staff members are involved in the activities mentioned above.

8.5 *Misuse of alcohol*

8.5.1 It is forbidden to take alcohol during official duty, and also through taking intoxicating liquor to render yourself unfit to perform your duties. If your work performance or conduct is impaired by alcohol you should report yourself to your line manager. As alcohol is frequently a contributory factor in workplace accidents, if you are engaged in operating motor vehicles or machinery you should refrain from consuming any alcohol in the period immediately prior to commencing duties.

8.5.2 It is strictly forbidden to consume alcohol at any of the ITA official premises, except when authorised.

8.6 *Smoking*

The ITA has a duty of care to protect its staff members and provide a healthy and safe working environment. You must not smoke in areas where it is prohibited or when on active duty in public places. At private premises of tax payers you must not smoke in areas in which smoking is prohibited by the proprietor.

Summary

The public are entitled to expect all ITA staff members to be honest, impartial and professional. To maintain public confidence it is important that you maintain the highest standards of integrity in your dealings with members of the public, and especially with tax payers, the business community, and other government officials.

A key element in any integrity programme must be the development, issue and acceptance of a comprehensive Code of Conduct which sets out in very practical and clear terms the standards of behaviour expected of all ITA staff members.

To fully comply with the code, each of you need to:

- *perform duties with care, diligence, professionalism and integrity;*
- *strive for the highest ethical standards, not just the expected minimum requirements; and*
- *behave at all times in a manner that maintains and enhances the reputation of the ITA.*

In addition, supervisors and managers have a particularly important role to play and must be prepared to:

- *lead by example;*
- *ensure staff are familiar with the relevant legislation, required standards, procedures and instructions; and*
- *take appropriate action when staff fall short of the required standards.*



Your Code of Conduct acknowledgement

I (*print full name*) Hereby
acknowledge I have received, read and understood my copy of ITA
Code of Conduct.

Signed:

Date:

Witnessed by:

Title:

Signature:

*Please complete this Form,
detach and return to
your line manager*

Annexes

Annex A1	Statement on Criminal or Offence proceedings
Annex A2	Statement on Criminal sanctions
Annex B	What to do if offered a bribe
Annex C	Report of gifts, hospitality and other benefits accepted / offered
Annex D1	Statement on conflict of interest situations
Annex D2	Statement on incompatibilities
Annex D3	Statement on property and activities
Annex E	Breaches of the Code of Conduct which have disciplinary responsibility

Statement on Criminal or Offence Proceedings

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Uprava za indirektno - neizravno
oporezivanje
Banja Luka



Босна и Херцеговина
Управа за индиректно
ойорезивање
Бања Лука

*To be completed if you
are subject to criminal
or offence proceedings*

Submitted By:
(Name and surname, position)

I report the following criminal / offence proceedings brought against me:

Date and time of offence :

Short description :

:

:

Date on which criminal/offence :

proceedings were instituted

Charge :

Condition for bail :

(if applicable)

Is this criminal act or offence conducted at work or work related

YES NO

Do your responsibilities for this criminal act or offence have, as a consequence, any impact on your ability to perform your official duties?

YES NO

Signature:

Date : Received by:.....
(Immediate supervisor)

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Бања Лука

*To be completed if you have
been charged with any criminal
offence in the past ten years*

Submitted By:
(Name and surname, position)

Date of conviction
.....

Type of criminal act
.....

Type and duration of sanction
.....

Country in which sanction
was made
.....

Signature:

Date :

Received by:
(Immediate supervisor)

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Circumstances may arise in which you are offered a bribe. Should this happen, you should remain calm, think carefully and take the following steps to protect yourself.

Step 1: Identify the person that offered the bribe and the reason for the bribe

You should obtain the identity of the person that offered the bribe or at least memorise sufficient details.

You should try to ascertain the reason for the offer of the bribe, to provide potential evidence in prosecution.

Step 2: Refuse the bribe

There is no need to await proof of evidence before making a report to your line manager. The bribe must always be refused.

Avoid any long conversation or debate on the subject. Just remain calm, be brief and sensible.

Where the bribe is left despite your refusal, then it should be handled as little as possible in order to preserve potential forensic evidence.

Step 3: Obtain witnesses if possible

Third party witnesses should be approached where possible. Tell them in the presence of the person that is offering the bribe that the bribe is being offered.

Step 4: Reporting

Instantly, orally inform your line manager on duty of any attempt to bribe.

This can protect you against later allegations that you intended to retain it or that you solicited it in the first place.

Step 5: Prepare a written record

The report should be made as soon as possible. Discuss specifically with your line manager whether you should continue with work, particularly relating to the alleged offer of the bribe.

The report on the attempted bribe should be signed by any existing witnesses.

Report of gifts and hospitality accepted / offered

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Staff member name:

Name of the person /
company offering:

At the occasion of:

Date:

Description of the gift,
hospitality or other benefits:
.....
.....
.....
.....

- business gift
- souvenir
- business lunch
- discounts
- other

Signature of staff member:

Comments of line manager:

Date:

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Statement on conflict of interests

*Completed by staff
member*

Submitted by:
(Name and position)

Name of the person with whom conflict
of interest situation arises:

Relation with above mentioned person:

Short description of situation:
.....
.....

Date:

Signature:

Completed by line manager

..... is instructed to
(staff member, title)

continue / not to continue with performing official duties in the above
mentioned situation.

Date:

Signature:

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Pursuant to Article 45 of the Law on Indirect Taxation Authority („Official Gazette of BiH“, No. 89/05), I hereby make the following

STATEMENT
On incompatibilities with the duties
of ITA employees

I , born on ,
(name and surname)

in , with residence at

assigned to the post ,
(job title)

in , declare under full responsibility
(title of the organisational unit)
the following:

- a) My close family members and I are not performing any activities, relating to foreign trade;
- b) I do not perform any activity subject to the ITA control function;
- c) I am not a member of a governing or other board of any political party, and in my work I do not receive advice nor instructions from political parties;
- d) I do not perform any additional activities for a fee or free of charge, which may put in question my impartiality in my performance of my official duties;

I declare the above under full responsibility, aware that failing to comply with these principles in performing my official duties may as a consequence have disciplinary responsibility, and also that by providing incorrect details, I would be criminally liable.

In,

STATEMENT MADE BY:

Date, /

.....

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Управа за индиректно
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Бања Лука

Pursuant to Article 47 of the Law on Indirect Taxation Authority ("Official Gazette of BiH", No. 89/05), I hereby make the following:

**STATEMENT
On property and activities**

I , born ,
(name and surname) (DOB)
in , with residence at ,
(place of birth) (place of residence)
Assigned to the post of , in ,
(job title) (organisational unit)

am **making a statement on my property and property of my close family members**,
and also on my activities, and the activities and functions of my close family members:

a) Immovable property:

.....
.....
.....

(describe immovable property, state location and place of registration of the ownership or possession, estimated value in KM)

b) Motor vehicle, machinery and vessels:

.....
.....

(state type, year of production, place of registration and estimated value in KM)

c) Savings with banks or other institutions:

.....
.....

(In respect of each account, state bank or other institution, date of saving, current balance)

Savings at home:

.....
.....

(state amount of savings)

d) Ownership in PIFs (Privatisation Investment Funds) and investment funds:

.....
.....
.....
(state PIF name, title of investment funds and form of participation)

e) Ownership in companies:

.....
.....
.....
(state company name A.D/D.D, D.O.O, K.M, O.D and the form of participation, monetary share, securities, capital assets)

f) Other property not mentioned elsewhere:

.....
.....
.....
(describe property, state location and estimated value in KM)

g) Activities and functions performed by members of the close family:

.....
.....
.....
(state activity, employment, membership in governing and steering boards, other functions)

h) Debts towards banks and other institutions:

.....
.....
.....
(state name of bank or other institution, amount of loan, date of indebtedness, term of payment, amount of monthly instalment)

NOTE:

I herby confirm the details declared and I give my authority to verify this statement with banks or other institutions for the savings declared, cadastre register of real estate, Land register offices, Registers of securities or through any other institution.

I declare the above under full responsibility, aware and agreeing that in the case of providing false information or concealing information, I would be responsible and may as a result have my employment terminated.

Place:

Statement made by:

Date:

.....

* if more space is required, please use additional sheet of paper

Instruction for completion of the statement

When completing the form, please enter the required information, in accordance with the following:

A “**close family member**” within the meaning of Article 2 (1)(c) of the Law on Indirect Taxation Authority, is considered marital or non-marital spouse, parents, children, siblings, foster parent, foster child and their descendants **if they live in the same household with the employee.**

- a) “**Immovable property**” refers to immovable property of the employee and each close family member (apartment, house, weekend house, business premises, garage, land, forest). For each item state the estimated value in KM, details of the location and place of registration of the ownership or possession.
- b) “**Motor vehicle, machinery and vessels**” refers to details of ownership over passenger motor vehicles, commercial motor vehicles, delivery vehicles, working machinery, agricultural machinery, trailers, vessels or other types of vehicles of the employee and close family members. For each vehicle, enter year of production, registration details and estimated value in KM.
- c) “**Savings with banks or other institutions**” refers to current savings amount, name of the bank or other institution, account number(s) of current or giro accounts, account number(s) of savings accounts.
- d) “**Ownership in PIFs and investment funds**” refers to the form of participation and value in KM.
- e) “**Ownership in companies**” refers to details of shareholding companies, companies with limited liability, limited partnerships, form of participation, monetary deposits, shares or other securities, capital assets, outstanding claims etc.
- f) “**Other property**” refers to details of properties not mentioned elsewhere in the statement with a description, estimated value in KM and location.
- g) “**Activities and functions**” refers to those performed by close family members, with details of the activities, employment of each close family member, functions held, any membership in governing and steering boards or other functions.
- h) “**Debts towards banks and other institutions**” refers to details of the bank or other institution where loan was granted, date of loan, terms of repayment, amount of monthly instalment.

Pursuant to Article 47 (2) of the Law on Indirect Taxation Authority (“Official Gazette of BiH”, No. 89/05), the Authority Director has prescribed the form of statement on property and activities. This form must be completed by each staff member at the beginning of each calendar year, and when commencing employment with the Authority.

The completed statement form shall be kept in the staff members' personal file and will be accessible only to authorised persons.

ITA DIRECTOR

Breaches of the Code of Conduct which have disciplinary responsibility

A. Minor breaches of official duty	Code Reference
Failure to complete or untimely completion of the statement confirming receipt and acceptance of the rules defined by the Code of Conduct	1.2
Negligent handling of official documents and records	1.3
Failure to report errors in the calculation of salary or allowances	1.3
Failure to report minor breaches of official duty or offences made by other ITA staff members	1.6
Discourteous and careless dealings with clients	2.2
Failure to comply with the dress code, by employees who do not wear official uniform	2.4
Failure to identify yourself when dealing with the clients	2.5
Failure to declare assault or obstruction at work to the line manager	2.8
Failure to declare insolvency	5.1
Failure to fulfil obligations towards the community	5.2
Failure to report circumstances related to the health or safety at the work station	8.3
Failure to report breaches of rules and regulations in regard to the health and safety at the work station by other ITA staff members	8.3
Failure to report any suspicions that other ITA staff members are involved in activities related to the import, export, possession, trade and use of narcotics or other forbidden substances	8.4
Smoking at official premises of the ITA, outside the designated smoking areas, at private premises where the ITA staff member is on official duty, and in public places when wearing official uniform or other official insignia	8.6
Other forms of breaches of the Code that may represent a minor breach of official duty bearing in mind the circumstances and possible consequences	

B. Major breaches of official duty	Code Reference
Unproductive usage or theft of official time	1.2
Failure to accurately and honestly complete official records	1.3
Failure to report or inaccurate report of criminal convictions, as well as failure to report initiation of criminal or offence procedure	1.4
Unauthorised involvement in an investigation carried out by the ITA or other authorised body	1.4
Failure to ensure that your subordinates are familiar with the Code of Conduct and that standards are implemented	1.5
Failure to report serious breaches of official duty or criminal acts made by the other ITA staff members	1.6
Preventing citizens and legal entities to realise their rights and interests	2.2
Failure to declare attempts at bribery	2.3
Providing favourable treatment to individuals or businesses outside normal procedures	2.3
Acceptance of bribes (inducements or other benefits accepted in exchange for favours or special treatment)	2.3
Failure to comply with the dress code for wearing of official uniform	2.4
Failure to identify yourself when required to do so	2.5
Justified complaints related to your conduct	2.6
Failure to properly and timely address complaints	2.6
Failure to declare or incorrect declaration relating to an offer or acceptance of gifts	3.1
Use of benefits, discounts and services in your name or for your personal account	3.2
Failure to declare or properly address conflict of interest situations	4.1
Assigning or contracting with the ITA or with the subjects where ITA staff members have property or personal interests	4.2
Seeking or receiving privileges, in relation to contracting with the ITA	4.3
Participating in the contracting procedure with a company which the ITA staff member has had in the course of the previous two years private business dealings	4.3
Carrying out any activities contrary to Article 4.4 of the Code	4.4

B. Major breaches of official duty	Code Reference
Failure to declare to your immediate supervisor any situations that may lead to a conflict of interest situation	4.5
Other cases of breaches of obligation to declare or avoid conflict of interest	4.5
Failure to declare or incorrect declaration relating to a conflict of interest in regard to property and assets	4.6
Failure to declare or performing additional paid activity without the Director's permission, and use of official working hours and premises to perform additional paid activity	4.6
Membership on the boards of political parties, and acting upon the instructions of political parties	4.6
Failure to inform or providing a false declaration on membership and activities in political parties or other interest groups	4.6
Incorrect completion of the property and activities statement	4.6
Direct involvement in any official decision that affects the value of your investments	4.7
Unwise and unauthorised spending of public money	5.3
Failure to apply the principles governing the spending of public money	5.3
Unauthorised expenditure of public money	5.3
Use of official position to corruptly achieve personal or third party interests	5.3
Use of official information for personal gain or for the gain of third parties in the course of illegal activities	6.1
Using confidential information for personal or third party gain or interest	6.1
Removing, altering or destroying official records	6.1
Other forms of unauthorised use of confidential information	6.1
Giving inappropriate public comments and expressing negative opinion on the policy of the institutions of BiH and the ITA	6.3
Giving inappropriate public comments on programmes in which you have been involved in developing or implementing	6.3
Giving inappropriate public statements which can be interpreted as official comments	6.3
Giving negative public comments on the administration and management of the ITA	6.3
Unauthorised communication with the media	6.4

B. Major breaches of official duty	Code Reference
Failure to declare or untimely declaration of media interest in you as a private person	6.4
Disclosure of official secrets	6.4, 6.5
Unapproved use of official information at any public speaking engagements	6.5
Failure by trade union representatives to make clear that their public comments reflect only union views	6.6
Misuse of information	6,1
Wilful damage to ITA property	7.1
Unauthorised use of an official vehicle without appropriate licence	7.2
Transport of unauthorised persons in official ITA vehicles	7.2
Use of official vehicle under the influence of alcohol or other narcotics	7.2
Causing damage to IT or other equipment (for example electrical installations), wilfully or negligently	7.2
Failure to undertake reasonable measures to safeguard computers and other data storage equipment	7.3
Failure to keep personal passwords confidential	7.3
Inappropriate use of ITA IT systems which risk corrupting or disturbing their normal functioning, wilfully or negligently	7.3
Procurement, installation, usage, disposal or distribution of software that would lead to breaches of intellectual property rights	7.3
Unauthorised use of the ITA computer systems	7.3
Unauthorised access to services and data within the ITA IT system	7.3
Unauthorised access to other computers or computer networks, or data for the purpose of watching, copying, taking, changing, deleting or disclosure, and any unauthorised access to server rooms	7.3
Using the computer system to watch, transmit or search for inappropriate material	7.3
Unauthorised obstruction of access to data or IT assets to other users	7.3
Transfers of data without appropriate protection of their confidentiality and integrity, wilfully or negligently	7.3
Inappropriate use of official identification and other insignia	7.4
Failure to appropriately secure identification badges, keys, passwords and similar items	7.4

B. Major breaches of official duty	Code Reference
Irregular carrying, handling and keeping of official firearms	7.5
Participating in a private capacity at sales of ITA seized goods	7.6
Failure to ensure a working environment that values individual differences and cultural and ethnic diversity	8.1
Harassment and discrimination	8.2
Being involved in any activities related to the import, export, possession, trade or use of narcotics and other prohibited substances	8.4
Consuming alcohol in work place during the working hours, or consuming alcohol immediately prior to duty rendering you unable to perform effectively	8.5
Failure to report unfitness for duty due to intoxication	8.5
Consuming alcohol at official premises of the ITA, other than when authorised	8.5
Other forms of breaches of the Code that may represent a major breach of official duty bearing in mind the circumstances and possible consequences	