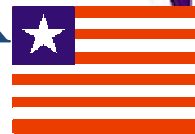
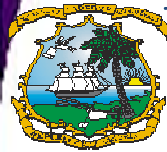


REPUBLIC OF LIBERIA

MINISTRY OF FINANCE
MONROVIA, LIBERIA



DEPARTMENT OF REVENUE CODE OF CONDUCT

This copy is a draft of the DOR Code of Conduct. Your questions and comments are encouraged as we look forward to finalizing this document and improving the ethical standards of the Department.

DEPARTMENT OF REVENUE

DEPARTMENT OF REVENUE CODE OF CONDUCT FOR EMPLOYEES

STANDARD FOR PERSONAL CONDUCT AND BUSINESS DECISIONS

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Message from the Minister

MESSAGE FROM THE DEPUTY MINISTER FOR REVENUE

To reach our vision of building an efficient revenue administration service that is consistent with evolving regional and international revenue administration standards and to hold an international reference for the revenues we collect, administer and the quality of services we provide, it is vital that each of us is accountable for embracing the department's values and putting them into action with one another and with tax payers, communities, business partners and other stakeholders.

At every level and in every part of the department of revenue, our values must guide and align our behavior as we make business decisions and operate on a day-to-day basis.

Hence, to help ensure this practice, this code of conduct (employee handbook) outlines our core values, describes our standards for conduct. It supports our continuing commitment to ethical conduct and compliance with laws, regulations, and policies.

It is our desire that you will use this Code of Conduct (employee handbook) and our values as a guide whenever you have a question about the right course of action. For additional guidance, you are encouraged to talk to your supervisor or human resources representative, or call Internal Affairs.

Thank you for your ongoing commitment to ensure that, together, we are all living the values that will help us achieve our vision.

Elfrieda Stewart Tamba
Deputy Minister for Revenue
Ministry of Finance, RL

Core Values

Our values guide how we behave as individuals, and collectively, our behaviors determine how we are perceived as Department of Revenue employees. Following are the five core values that each staff of the Revenue Department must follow and the underlying behaviors that support each value.

Commitment to our country

- ☞ Strive to collect legitimate revenues
- ☞ Ensure the principle of fairness of our tax system
- ☞ Attain national development priorities through sound revenue policies, revenue growth, fair and balanced enforcement
- ☞ Facilitate trade and commerce within our borders ensuring economic growth and development

We act with integrity and communicate honestly and openly:

- ☞ Act ethically and with integrity
- ☞ Deal with people and issues openly, directly, respectfully and transparently
- ☞ Take actions that are consistent with words (talk the talk and walk the walk)
- ☞ Do the Right Thing even if unpopular or risky

We are passionate about meeting our tax payers' needs and delivering for our stakeholders (Excellence):

- ☞ Demonstrate a passion for being transparent and for professionally meeting the needs of our tax payers, and other stakeholders
- ☞ Take active responsibility for the quality of service we provide to tax payers and others
- ☞ Have a positive "can achieve" attitude
- ☞ Hold self and other accountable for results

We work together as a team and are committed to excellence and innovation:

- ☞ Take ownership of team goals and are accountable for our own part in the process
- ☞ Have high performance expectations and a mind set of excellence
- ☞ Promote teamwork among groups; discourage "we vs. they" thinking
- ☞ Openly give and receive coaching and feedback
- ☞ Be innovative in identifying new opportunities and approaches for our customers and ourselves
- ☞ Embrace change and be personally willing to undertake it

We respect each other and celebrate our diversity:

- ☞ Treat fellow employees and Tax Payers with respect
- ☞ Appreciate and value each other and our diverse backgrounds and life experiences
- ☞ Celebrate and leverage our diversity
- ☞ Listen to input from teammates to reach the best solution
- ☞ Invite feedback from others
- ☞ Foster a climate of trust and openness between people

You are the key

You are responsible for making business decisions that are consistent with our commitment to compliance and ethics, employ the “STAR” method: Stop, Think, and Act Responsibly.

Department of Revenue Code of Conduct

Below are excerpts of the GoL CoC.with additions specifically for DoR. The below comments should be added to the entire GoL CoC to create the DoR CoC.

1.0 PART I - INTRODUCTION

The Department of Revenue constitutes an important segment of the Executive. Our activities cover the business of government and make us to exercise extensive influence over the lives of the people. In view of our role and influence, our people expect us to display a high sense of honesty, fairness, loyalty and impartiality in the discharge of our duties and they also expect us to be law abiding, care for public assets, behave ethically and discharge our duties and responsibilities efficiently and effectively.

2.0 PART III GUIDING PRINCIPLES OF CODE OF CONDUCT

This Code of Conduct incorporates the following universally accepted guiding principles of public life.

2.1 Selflessness

Department of Revenue staff should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefit for themselves, their family or their friends. They must endeavor to perform their duties efficiently and effectively,

2.2 Integrity

Department of Revenue staff are prohibited from placing themselves under any financial or other obligation to outside individuals or organizations that might influence them in the performance of their official duties,

2.3 Diligence

Department of Revenue staff are required to apply their full effort to the performance of their work, use available time in a judicious, productive and efficient manner and complete work in the most timely fashion,

2.4 **Objectivity (Justice and Fairness)**

In carrying out civil/public business, including making appointments, promotions, awarding contracts or recommending individuals for rewards and benefits, assessing tax liability or taking enforcement actions, Department of Revenue staff should make choices based solely on the merits of the situation and without regards for personal feelings or opinions.

2.5 **Accountability**

Department of Revenue staff must implement the revenue law and shall be responsible and accountable for their decisions and actions to the government and the public and must submit themselves to whatever scrutiny is appropriate to their office,

2.6 **Openness (Transparency)**

Department of Revenue staff should be as open and transparent as possible 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 rules and procedures for the delivery of services to the general public;

2.7 **Honesty**

Department of Revenue staff has a duty to immediately declare to their supervisor any private interests relating to their duties and should take steps to resolve any conflicts or possible conflict arising as a result of their position. Resolution must be in a way that protects the public interest; Department of Revenue staff

2.8 **Discrimination**

Department of Revenue staff should not discriminate against any citizen, including employees, on the grounds of place of origin, sex, religion, status, ethnic or linguistic association;

2.9 **Discipline**

Department of Revenue staff should adhere strictly to the rules and procedures of the Civil/Public Service and the Ministry of Finance (Department of Revenue) procedures and guidance. It is imperative that they comply with this Code of Conduct and ensure that their subordinates do the same;

. 10 **Loyalty**

Department of Revenue staff should be faithful to the State and the Government and be supportive of government policies, plans and programs. They should show unqualified respect for constituted authority and the country at large and endeavor to perform their duties in the most professional, transparent, efficient and effective manner.

2.11 **Confidentiality**

Department of Revenue staff are prohibited from disclosing confidential information that they come by in their work to anyone other than persons authorize to receive the information. If the employee cannot be certain whether the information should be disclosed, they are expected to seek guidance from their supervisor prior to any disclosure of the questioned information. They should exercise great caution and discretion in handling confidential information. This caution and discretion shall extend to disclosures made both inside and outside the Government.

2.12 **Leadership**

Department of Revenue staff should strive to excel in all their endeavors; to be an example to others and encourage others to follow their footsteps and to emulate them. They should promote and support the above principles by leadership and example.

3.0 PART IV CONSTITUTIONAL/CIVIL RESPONSIBILITIES/PROFESSIONALISM

3.1 Department of Revenue staff shall conduct themselves at all times in a manner that reflects positively upon the Government or themselves. This conduct is expected both at work and off-duty. He/ she shall be honest, faithful and just, and shall not act in a manner derogatory to the honor or dignity of the Civil/Public Service;

3.2 Where a Department of Revenue staff has strong personal beliefs on issues that conflict with his/her duties, he/ she regardless of his/ her personal views shall implement the government policy to the best of his/her ability and must not do anything on the contrary to circumvent or undermine the policies or should resign. Where a public official has personal financial interests conflicting

with policy implementation, the official is required to inform their supervisor of the potential conflict in order that the work may be reassigned to another person. Notification of such conflict does not reflect negatively upon the official. Failure to make such notification is a negative reflection and can result in administrative discipline.

4.0 PART VIII - GIFTS, BRIBES, CONFLICT OF INTEREST

- 4.1 Department of Revenue staff must not receive from any person, either within or outside the Ministry or encourage the giving of any form of gift/ cold water/thank you/small thing or favor in connection with the performance or failure of performance of official duties, whether for himself/herself or members of his/her family or any other benefits that could have any influence on his/ her decision making and professional approach to issues. He/ she must also not solicit third parties to give gifts/cold water that could influence the due discharge of official duties.
- 4.2 Department of Revenue staff must not receive any gifts/cold water/ thank you/small thing or benefits from commercial firms, business enterprises, private institutions, the public or persons who have submitted bids for contracts or have standing contracts with the government or intend to bid for contracts or has interests before the Ministry/Agency. He/ she shall not allow himself/ herself to be put into a situation where he/she is under the obligation to reciprocate the service or benefit which situation could disturb his/her impartiality and objectivity of decision making. In circumstances where such offers are made, or where it appears that such an offer has been made, the employee will refuse such offer and should immediately report such information to the appropriate designated official.
- 4.3 A gift to a spouse of a Department of Revenue staff, dependant or other close relation shall be deemed a gift/ cold water to the DoR employees, if the gift was given with the intent of influencing him/ her or where a reasonable person could believe the intent to influence exists or could exist or was given with his/her knowledge and agreement; or he/she has reason to believe that the gift was given because of his/her official position.

- 4.4 Token gifts in the nature of souvenirs may be accepted by a Department of Revenue staff as long as the item has a value of less than US\$25.
- 4.5 Department of Revenue staff shall immediately report to their Head Agency circumstances where an offer or a benefit or gift/cold water is made, regardless of whether it is accepted or not, especially where official feels that such circumstances are attempts influence or induce performance.
- 4.6 Department of Revenue staff shall not use his/her official position to pursue private interests.
- 4.7 Where a Department of Revenue staff has direct or indirect personal interest in a matter being examined, he/she shall inform the authorities of those interests and shall excuse himself/herself before deliberations are held.
- 5.0 **DECLARATION AND REGISTRATION OF PERSONAL INTERESTS/ ASSETS AND PERFORMANCE/FINANCIAL**
- 5.1 All core Department of Revenue staff, shall sign performance/financial bonds and shall in addition declare their assets prior to taking office and thereafter,
(a) at the end of every two years,
(b) on promotion or progression from one level to another, and
(c) upon retirement or resignation.
- 5.2 The declaration of personal interest and assets shall be logged with the Personnel unit in the Department of Administration and with the Internal Affairs unit within the Department of Revenue, which shall be updated annually, and shall be accessible to the public. .
- 5.3 All Department of Revenue staff shall declare faithfully and to the best of their knowledge. Any statement in such declaration found to be false upon verification shall be grounds for dismissal or rejection of application for appointment.
- 6.0 **PERSONAL BEHAVIOUR AND WORK ETHICS**
- 6.1 Department of Revenue staff shall conduct themselves with utmost integrity, self esteem and respect and shall not exploit his/her relationship with another officer/person to gain advantage of him/her in any regard, including sexual advancement or to confer undue favors on him/her for sexual and other purposes.

- 6.2 Department of Revenue staff shall not allow relationships at the work place to adversely affect the performance of their official duties.
- 6.3 Department of Revenue staff shall not sexually harass colleagues, clients and customers or anyone with whom they come in contact with as a result of their official position.
- 6.4 Department of Revenue staff shall not discriminate against or bully anyone, particularly those over whom he/she has authority or those who are vulnerable.
- 6.5 Department of Revenue staff shall not take any drugs and other related substances during office hours that could impact their performance or judgment. Additionally, a DoR employee shall not use any drug or substance at any time, either during or after duty that is deemed under the Liberian Judicial Code or other appropriate legislation to be an illegal substance.
- 6.5 Department of Revenue staff shall promote performance merit system and shall not use his/her influence of any person to obtain appointment, promotion, advancement, transfer, or any other advantage for themselves, a family member, friend, associate or any other person known to the official .
- 6.6 Department of Revenue staff shall continue to maintain the ethics/culture of confidentiality even after he/she has left the Service. He/she shall not release confidential information which has come to his/her knowledge/possession during his/her tenure of office unless authorized in writing by an appropriate Ministry official.
- 6.7 Department of Revenue staff has a duty to immediately report any situation that he/she believes contravenes the Code to the designated appropriate official within the Department. Such reports must be treated in confidence, unless disclosure of the information is authorized or required by law.
- 6.8 Department of Revenue Employees at all levels and positions are prohibited from performing Customs brokers' functions, auditing and tax filing functions on behalf of taxpayers.

- 7.0 Employee Obligations for Understanding and Complying with the Code. Each employee of the Ministry is required to become familiar with all provisions of this Code. This includes clearly understanding how each provision specifically applies to his/her conduct and to the job being performed.

Each employee is expected to seek clarification from either their manager or Human Resource Management office when they do not understand any portion of this Code. The employee is expected within 10 days of receipt of this Code to read and seek clarification as needed and required to submit the signed copy to their immediate Supervisor/Manager/Director. Each supervisor/Manager/Director is required to forward to the Human Resource Department all signed copies within 5 business days upon receipt.

A copy of the receipt will also be retained by the manager for future reference until the annual renewal has occurred. HR Policy will continue to retain the original Receipt in the employee's personnel file as it will become a portion of the permanent record.

Failure on the part of an employee to seek clarification or failure to understand any provision of this Code will not constitute a defense for a violation of this Code.

- 7.2 Responding to Questions. In matters that relate to the official interest and business of the Ministry, as defined by a Ministry official, employees are required to respond to questions asked of them by an appropriate official. Such appropriate official could include but no necessarily be limited to an employee of the Internal Affairs Department.

7.3 **False Statements**

In matters of official interest or in the completion of routine performance of duties, employees will not make statements of official interest that are partially true, misleading or false. In this instance, the term statement will include any spoken testimony or written declarations, reports, accounts or documents.

7.4 **Gambling and Indebtedness** Illegal gambling is a prohibited activity for all employees.

Employees are prohibited from gambling at any building or facility that is owned or operated by the DoR or other state governmental entity.

If participation in legal gambling occurs, employees are required to conduct themselves in a financially responsible manner.

Employees may not seek employment at gambling establishments or at entities whose majority purpose is gambling.

Employees are required to organize their financial affairs in order to not bring discredit to themselves or to the DoR.

All debts incurred by employees must be paid in a timely manner and in accordance with terms agreed to with the bank, merchant or lender.

Employees are expected to timely and properly file any tax returns required by the Tax Code and to fully adhere to the Tax Code.

To preserve the public trust, employees must make timely payment of any and all tax obligations due government or any other obligation owed to any other state government agency (ies).

7.5 **Outside Employment**

The Ministry has no interest in negatively impacting on an employee's ability or desire to hold additional employment, as long as the other employment does not negatively impact on the operations of the Ministry or on the employee's performance at the Ministry. It is the responsibility of each employee to understand that any additional employment they may have is considered secondary in importance and outside of the official working hours of 8AM to 4PM. Therefore, any employee who holds outside employment must conduct their actions and affairs and make their decisions with this understanding clearly in mind. Any outside position that would present a conflict of interest or would contradict any provision of the Code cannot be approved.

Employees are prohibited from engaging in any outside employment without prior written permission from appropriate management officials. This restriction includes when the outside employer is a business owned or operated by a family member.

Approval for outside employment must be made utilizing the appropriate document attached hereto. Submission of the original form to the direct manager must be in advance, to allow sufficient time for the approval process to be completed. The timeframe for processing the original request is 45 days and approval must be made by the Deputy Minister for Revenue or the Assistant Minister for Revenue

Approval for outside employment must be renewed every year. Submission of a request for renewal must be made no less than 30 days before the end of the year in which the approval has been granted. If no renewal form is submitted, the approval to continue outside employment is withdrawn.

No approval will extend past the last calendar day of the year in which the approval was granted. Approval for outside employment may be for a period shorter than a calendar year. The period of employment must be indicated on the Request for Outside Employment. Any period of employment that extends beyond the indicated period requires a new approval. Such an approval must be submitted prior to the termination of the original period, if the need for an extension is known. If the need for extension does not become known until after the end of the original period, employees must immediately submit a new application and may continue to work at the outside employment until the new application is received from the approval process.

If an application for an extension of outside employment is submitted and the request is denied, the employee must immediately terminate the outside employment. The outside employment must be terminated by the end of the day when the application is received back from the review process.

When authority has been granted to engage in outside employment, employees are prohibited from spending any time during duty hours or while in duty status on the outside employment.

Employees are prohibited from taking any action with regards to an outside employment if such action possibly will or definitely will negatively impact on the employee's performance or ability to properly perform their job function at the Ministry.

Employees shall not engage in outside employment or activities, including seeking or negotiating for employment, which conflicts with their official duties and responsibilities.

Employees shall not engage in outside employment or activities, including seeking, discussing or negotiating for employment with any entity or company currently under review or other activity or will in the foreseeable future be under review or other activity as a result of the employee's duties at the Ministry.

Employees are prohibited from seeking, discussing or negotiating on behalf of an immediate family member, employment with any entity or company that is currently under review or other activity or will in the foreseeable future be under review or other activity as a result of the employee's duties at the Ministry.

Employers are prohibited from seeking, discussing or negotiating on their behalf employment with any entity or company that is currently under review or other activity or will in the foreseeable future be under review or other activity by a subordinate employee.

Managers are prohibited from seeking, discussing or negotiating on behalf of a family member, employment with any entity or company that is currently under review or other activity or will in the foreseeable future be under review or other activity by a subordinate employee.

Department of Revenue employees are prohibited from having an outside position that requires the preparation of tax returns or tax documents.

Department of Revenue employees are prohibited from having an outside position that requires or can reasonably be expected to require the interpretation or analysis of tax law or any existing provision of the Tax Code, when such interpretation or analysis will impact on the preparation of tax returns or tax documents.

Department of Revenue employees are prohibited from outside employment where the primary function of that position is the preparation of records or documents of the company, when such records or documents will be directly or indirectly related to tax determination.

Department of Revenue employees are prohibited from outside employment where the primary function of that position is to serve as the head accountant of the company.

Department of Revenue, at all levels and positions, are prohibited from outside employment where the function of the position or company is to serve as a "Customs Broker or Agent", or in any capacity or purpose that results in conducting business with the Department of Revenue, Customs Department. Further, Customs employees are prohibited from outside employment where the function of the position or company involves tariffs, fees or duties payable to the Government of Liberia or where the duty is to obtain a release of goods and products from Customs officials.

Department of Revenue Employees in the Legal Department are prohibited from outside employment where the function in the outside company is to serve as an attorney or legal advisor or render legal opinion or aid in the rendering of legal opinion.

A revised Application for Outside Employment must be submitted any time the outside employment salary or compensation increases or is expected to increase in excess of twenty-five percent (25%) in any given year. The revised submission must be made within 30 days from the employee receiving or becoming aware of the pending receipt of the increase.

8.0 CONSEQUENCIES FOR UNSATISFACTORY PERFORMANCE OR MISCONDUCT

- 8.1** Counseling – alerting the staff member that certain behavior is inappropriate and that it will not be tolerated.
- 8.2** Reprimand-condemn behavior
- 8.3** Fine-impose a financial penalty on the offender
- 8.4** Reduction in salary- temporarily or permanently
- 8.5** Reassignment of duty
- 8.6** Reduction in classification level
- 8.7** suspension of employment on full, partial or on remuneration
- 8.8** Termination of employment
- 8.9** Criminal proceedings

9.0 SANCTIONS

9.1 Verbal or written warning

9.2 One-two weeks suspension off job

9.3 One month suspension of the job

9.4 Restitution and suspension dismissal from office

The determination of whether a breach has occurred must be handled with due diligence in a timely manner and the employee suspected of breach must be informed and advised of his/her right to make a statement concerning allegation. Where suspected breach is being investigated, the following procedural fairness approach must be employed:

- . The suspected party must be given an opportunity to be heard
- . The decision maker (investigator/s) must not have a vested interest in the Outcome
- . The decision needs to be based upon reasonable evidence
- . When a finding is made, the employee needs to be provided with such findings. Including the reasons, the facts, the nature of the breach, the action to be taken.

The determination of whether a breach has occurred must be handled with due diligence in a timely manner and the employee suspected of breach must be informed and advised of his/her right to make a statement concerning allegation. Where suspected breach is being investigated, the following procedural fairness approach must be employed:

- ☞ The suspected party must be given an opportunity to be heard
- ☞ The decision maker (investigator/s) must not have a vested interest in the Outcome
- ☞ The decision needs to be based upon reasonable evidence
- ☞ When a finding is made, the employee needs to be provided with such findings. Including the reasons, the facts, the nature of the breach, the action to be taken.

INSTRUCTIONS FOR APPLICATION FOR OUTSIDE EMPLOYMENT

The original request must be completed on this form by the requesting employee and be submitted to his or her supervisor at least 45 days prior to the desired employment start date. No employment can be started prior to receipt by the applicant of an approved form.

Caution: Approval of the indicated outside employment does not relieve the employee of the obligation to comply with all provisions of the Code of Ethics and all applicable criminal laws. Employees are expected to remember that circumstances may arise in the outside employment that may cause a conflict of interest with the duties at the Ministry. Should such an instance occur, it is the duty of the employee to remove him or herself from the situation and notify the Deputy Minister of Revenue or the Assistant Minister of Revenue. If circumstances change with the outside employment that would or may place the employee in violation with any provision of the Code or of a criminal statute, it is the employee's responsibility to terminate the outside employment, if the potential violation cannot be removed.

If a condition surfaces that causes a potential violation, the employee may not have to terminate the outside employment if the situation can be changed or removed. Regardless, the employee must advise their bureau head of the situation and must receive written authorization from the Deputy Minister of Revenue or the Assistant Minister of Revenue to continue the employment.

Approval of the employment is based on the information provided by the employee on the form and any change in any conditions or circumstances from that indicated on the approved form will require the employee to immediately submit a revised form for approval.

If there is an increase in salary or compensation in any given year in excess of twenty-five percent (25%), the employee must submit a new form for approval. The employee is authorized to continue the outside employment pending the receipt of the new form.

Renewals: An approved form is valid for no more than one year and must be renewed annually. A request for renewal must be made within 30 days before the end of the approved period. All approvals for outside employment terminate no later than December 31 of each year. Failure to submit a request for renewal will terminate the authorization for outside employment on the last day of the prior authorization.

Renewal Submissions: When a request for renewal of outside employment is made, the requesting employee will complete the form indicating all applicable information on the form. A copy of the previously approved form will be attached to the renewal and submitted to the supervisor within specified timeframes.

Returned Forms: All forms will be reviewed by the bureau head, and the Deputy Minister for Revenue or the Assistant Minister for Revenue. Each individual in the process has the authority to disapprove the request. If the request is disapproved by any person in the process, an explanation for the disapproval will be indicated on the form by the person disapproving and the original returned to the requesting employee's supervisor, who will provide it to the employee. All reviewers must approve the form for the employment to be an approved activity. A copy of forms, approved and disapproved, will be forwarded to and retained by the employee's supervisor and by the Internal Affairs.

DEPARTMENT OF REVENUE APPLICATION FORM FOR OUTSIDE EMPLOYMENT

Employee Name: _____ Office: _____

Position Title: _____

Name and Address of Business: _____

Nature of business of company: _____

Describe Outside Employment Duties: _____

Proposed Number of Hours: _____ per Week _____ Month _____ Year _____

Estimated/Offered Salary: _____ Duration of Employment: _____

Signature of Employee: _____ Date: _____

Reviewing Supervisor: _____ Date: _____

Approved: _____ Disapproved: _____ (If disapproved state reason)

Approving Official: _____ Date: _____

Approved: _____ Disapproved: _____ (If disapproved state reason)

Approving Official: _____ Date: _____

Approved: _____ Disapproved: _____ (If disapproved state reason)

Department of Revenue

Code of Conduct

Acknowledgement of Receipt

This is to acknowledge that I have received a copy of the Department of Revenue Code of Ethics. I further acknowledged that I have read the entire document and that I have taken any steps necessary to seek clarification as needed so that I understand each provision.

Employee Name (Printed): _____

Employee Signature: _____ Date: _____

Supervisor's Signature (Indicating filing of Receipt): _____

Date: _____

To be used for Original Submission
Deputy Minister of Revenue

Code of Conduct

Acknowledgement of Possession

This is to acknowledge that I have a copy of the Ministry of Taxes Code of Ethics in my possession. I further acknowledge that I have read the entire document and that I have taken any steps necessary to seek clarification as needed so that I understand each provision within the Code.

Employee Name (Printed) _____

Employee Signature: _____ Date: _____

Supervisor's Signature (Indicating filing of Receipt) _____

Date: _____

To be used for annual submission)

Bid Provisions

It is hereby agreed and understood that _____
and all of our representatives and employees consent to subscribe to the
following integrity clause:

The bidder confirms that he has not offered, or granted or received, and
that we will not directly or indirectly through a third party offer, grant or
receive any appropriate payment or benefit to a public servant, DOR em-
ployee, his/her family member or partner or associate, with the purpose of
obtaining a contract.

The bidder declares that he has not attempted to establish a formal or in-
formal relationship with any public servant or DOR employee for the pur-
poses of restricting free competition. I undersigned further confirm that I
will not at any time in the future attempt to establish a formal or informal
relationship with any public servant or DOR employee for the purposes of
restricting free competition

The Department of Revenue, (DOR) expects that all of its employees will
not be subjected to extortion, offers of bribes or offers of gifts which could
be interpreted or seen as an attempt to influence the outcome of the bid-
ding process or the awarding of any contract

Failure to comply with all provisions of this clause will result in;
In the situation of bribery, (in the particular case of bid winners), the
awarded company could be subjected to a lifetime ban without prejudice
from bidding on future contracts

For DMR officials and employees, administrative disciplinary actions will be
taken along with possible criminal prosecution

Company Name

Name of person providing clause

Signature of authorized agent

Signature of clause provider

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