



# **FEDERAL INLAND REVENUE SERVICE**

# **CODE OF ETHICS**

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## **FOREWORD**

### **A Code of Ethics and Procedural Guidebook**

In issuing this code of ethics, I would like to confirm my strong personal commitment to the bond of trust between the FIRS and the Federal Republic of Nigeria. We are all here to serve and must serve honestly and in the interest of those who put us in our various positions of trust. I will therefore expect all staff/officers and other concerned personnel to work within the letter and spirit of the Code.

The purpose of this Code of Ethics is to establish and maintain the highest standards of honesty, integrity and impartiality of all employees/officers of the Federal Inland Revenue Service (FIRS). The citizens of Nigeria especially the taxpaying public expect sound ethical behaviour from their tax administrators. Ethical and professional behaviour while serving the public and when conducting oneself in public, goes a long way towards helping to instill confidence in the Government on the part of Nigerian citizens.

This Code is not intended to supersede any law of the Federation. Ultimately, you are still subject to the provisions of the Constitution of the Federal Republic of Nigeria and other relevant legislations. Therefore, where this code of ethics is in contravention with the constitution or any relevant legislation, the provisions of the legislation shall prevail.

This Code also provides you with guidelines for ethical conduct and gives practical examples of situations that should be avoided. If you find yourself in an unavoidable situation that is contrary to this Code of Ethics, your supervisor or manager should be informed immediately.

Finally, I recommend the FIRS Code of Ethics to all my colleagues to achieve a formidable Federal Inland Revenue Service.

**The Executive Chairman  
Federal Inland Revenue Service**

## **OUR VISION**

To deliver quality service to taxpayers in partnership with other stakeholders and make taxation the pivot of national development

## **OUR MISSION STATEMENT**

To operate a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance

### **1. Transparent and Efficient Tax System**

- (a) Clear to all
- (b) Consistent
- (c) Easy to administer
- (d) No leakages
- (e) Taxpayer focused
- (f) Accountable – Inspire strong public confidence

### **2. Optimizes Tax Revenue Collection**

- (a) Expand tax net
- (b) Deepen tax compliance level
- (c) Support developmental efforts

### **3. Voluntary Compliance**

- (a) Friendly
- (b) Enabling Environment

## **OUR CORE VALUES:**

### **1. Professionalism**

- (a) Competence and Know-how
- (b) Accountability
- (c) Fairness
- (d) Continuous learning
- (e) Respect for taxpayer, constituted authority and colleagues

### **2. Integrity**

- (a) Candour
- (b) Courage
- (c) Transparency
- (d) Self-discipline

### **3. Efficiency**

- (a) Speed
- (b) Accuracy

### **4. Ownership & Collective Responsibility**

- (a) Team Spirit
- (b) Partnering
- (c) Sharing Information.

## Chapter 1

### Introduction

The drive for enviable reputation, honesty and integrity in the FIRS and for achieving its vision, mission and core values is determined by the reputation of the officers in the Service. To attain this reputation and to warrant the trust of stakeholders, all staff are expected to comply with the principles established by this Code of Ethics.

Generally, taxation and revenue management in the present day faces an increasing need for critical repositioning especially towards professionalism, integrity and efficiency. The Code of Ethics therefore is meant to be a companion for practicing tax administrators as well as the informed (internal and external) public, to provide ethical guidelines by which practitioners can judge and be judged.

The FIRS Code of Ethics has become necessary in view of the New Reform Agenda and it is the intention of Management to have the generality of staff accept the document as their own.

## Chapter 2

### 2.1 Administration

The Management of the FIRS is responsible for setting the standards of business conduct contained in this Code of Ethics and for updating these standards as it deems appropriate to reflect changes in Service. It is therefore the responsibility of each staff to comply with this Code. Where there is uncertainty regarding the interpretation and/or application of this Code, consultation with the Human Capital Management Department is strongly advised.

### 2.2 Distribution of the Code of Ethics

2.2.1 All existing employees of FIRS are entitled to personally receive and acknowledge receipt of the Code of Ethics document

2.2.2 During the new employees' orientation program, all new employees are required to sign an acknowledgment form upon receiving a copy of this Code of Ethics.

2.2.3 All employees shall be notified immediately if any change is made to the FIRS

Code of Ethics which may result from Advisory Opinions or rulings that may be of

particular relevance to the administration of this Code of Ethics

### 2.3 Compliance with the Code of Ethics

Every employee is expected to maintain and uphold the integrity of the Service. An employee has a duty to promptly and accurately report violations of any provision of this Code of



ethics, and to the fullest extent possible, such report shall be treated as Confidential.

## **2.4 Responsibilities of Employee**

Staff shall at all times be familiar with, understand and act in accordance with this policy and all other approved policies and procedures of the Service.

## Chapter 3

### **Ethical Code**

This Code of Ethics document has been formulated to assist staff understand the professional standard and personal behaviour expected of each staff to maintain public confidence. Compliance with this Code will greatly enhance the image of the Service.

FIRS relates mainly with taxpayers, agencies as well as the general public.

Internally, employees relate with one another and with Management during the course of performing duties assigned to them. This Code therefore, provides a guide in regulating the subsisting relationships.

### **3.1 Conflicts of Interest**

An officer shall not put himself/herself in a position where his personal interest conflicts with his/her duties and responsibilities. A conflict of interest occurs when an “officer’s” private interests conflict with his/her duties and professional responsibilities.

#### **3.1.1. Outside employment and private business interest**

i. An officer of SHALL NOT engage in any outside employment or private business activity that may give rise to a real or apparent conflict of interest; except as allowed elsewhere in this Code of Ethics or by special permission from the Board. The following specific outside business activities, when performed for a fee or other forms of consideration, are deemed to conflict with an officer’s official duties:

- a) Performing professional tax services involving tax administered by FIRS;

- b) Appearing on behalf of any taxpayer as an attorney, agent or representative before any Government agency, or court of law;
- c) Engaging in accounting, or the use, analysis and interpretation of financial records when such activity involves tax administered by FIRS;
- d) Engaging in bookkeeping, the recording of transactions, or the record-making phase of accounting, when such activity is directly related to tax determination; and
- e) Preparing tax returns, or furnishing advice or assistance in the preparation of tax returns.

ii. The following is a list of activities that do not represent a conflict of interest. However, an officer must duly inform the management of the FIRS through the Human Capital Management Department before entering into any outside employment or business activity that does not clearly fall within one of the following allowable activities:

- a) Membership of professional or Union organization, participation and/or management in civic, scout, religious, educational, fraternal, social, community, veteran, political bodies;
- b) Participation in fund raising drives as a chairperson or in other capacities, provided the drive is under the auspices of a civic, scout, religious, social, community, veteran, professional or union activities;
- c) Unpaid bookkeeping and/or preparation of tax returns or other forms required by the FIRS, and the maintenance of other records for civic, scout, religious, educational, social, community, veteran, professional or union organizations that are exempt from income tax;

- d) Acting as an administrator, executor, or guardian for a relative or friend;
- e) Preparing tax returns, or furnishing advice or assistance in the preparation of tax returns where there is no fee or other consideration.

iii. An Officer SHALL NOT assume that the absence from this Code of Ethics of any outside employment or business activity in which He/she is involved, or is contemplating involvement, means that such activity is condoned.

iv. An Officer SHALL NOT use his/her position or confidential information gained in the Service for his/her personal or family benefit.

v. An Officer who retires/resigns from Service shall not accept any contract(s), brief or advice on any professional matter(s) handled or that he/she had confidential knowledge of while in the Service.

### **3.1.2. Self-Disqualification**

i. An Officer SHALL NOT participate in any matter before FIRS in which he/she has a financial interest.

- a) A financial interest for the purpose of this policy, does not include a minority ownership in the equity or other securities of a publicly traded company, if the interest is less than five percent of the total outstanding stock of the class of stocks or securities involved.
- b) Under this policy, officers are prohibited from official involvement in any administrative matters (purchases, leases, etc.) or any tax account matters (assessments, billings, refunds, etc.)

involving him/her personally, or involving the financial interest of any of the persons and entities whose interest are imputed to be his/her own, as described above.

- c) For purpose of this policy, however, a conflicting financial interest does not exist if an officer has no knowledge of the conflicting interest held by the party whose interests are imputed to the officer. Also, money market funds, certificates of deposit, savings and checking accounts, and similar instruments from financial institutions do not constitute financial interests that generally would create a conflict of interest.

ii. An officer SHALL NOT participate in any matter concerning any person or entity with whom he/she has/had relationship that might impair or give the appearance of impairing his/her impartiality.

### **3.1.3 Obligation for Relationship Disclosure**

For the purpose of this policy, it is the responsibility of all employees of the Service that have the following existing relationships to disclose to Human Capital Management & Development Department - Spouse, children and dependent relatives.

### **3.1.4 Compensation, Gifts and Bribes**

Bribery and attempted bribery are crimes that strike at the core values of the FIRS.

Employees should constantly seek to avoid solicitations for money, consideration, or

anything of value in return for acts or omissions involving their official functions.

Any attempt to bribe a staff of FIRS shall be reported immediately to Management. After reporting, the employee shall thereafter cooperate in any ensuing investigation and avoid any unofficial discussion of the case. Officers SHALL NOT accept or agree to accept, any form of gratification or consideration in performing his/her duties.

- a) An Officer of the Service shall not ask for or accept property or benefits of any kind for himself or any other person on account of anything done or omitted to be done by him in the discharge of his duties.
- b) For the purpose of sub-paragraph (i) of this paragraph, the receipt by an officer of any gifts or benefits, from commercial firms, business enterprises or persons who have contracts with the Service shall be presumed to have been received in contravention of the said sub-paragraph unless he proves otherwise.
- c) An Officer shall only accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognized by custom.

Provided that any gift or donation to a public officer on any public or ceremonial occasion shall be treated as a gift to the appropriate institution represented by the Officer, and accordingly, the mere acceptance or receipt of any such gift shall not be treated as a contravention of this provision, and such officer shall account for such gift or donation.

### **3.1.5. Preferential Treatment**

- a) Officers SHALL NOT show, through word or action, any preferential attitude or treatment to any person, group, or other entity in the performance of official duties;
- b) Officers may not recommend or suggest to anyone, either specifically or by implication, the services of any particular accountant, firm of accountants, attorneys, any other person or professional group and business organization in connection with any official business that involves or may involve the FIRS.

### **3.1.6. Political Activities**

An officer is prohibited from partisan politics, however, he/she SHALL NOT:

- a) Coerce or attempt to coerce, command or advise directly or indirectly, another FIRS employee to pay, lend or contribute anything of value to a party, committee organization, agency or person for political purposes;
- b) Campaign for others during normal work hours. Officers are prohibited from being a candidate for full-time Federal, State or Local Government Office while in active employment. However, if an officer deemed it necessary he/she shall resign his or her appointment with the Service;
- c) Seek or hold a public office without first receiving written approval from Management; and
- d) Display a political or campaign button while on official duties or in any premises of the Service.

### **3.1.7. Actions after Leaving FIRS Employment**

An officer SHALL NOT disclose or use confidential information gained while in service for financial gains after leaving the Service.

### **3.2. Threats/Intimidation**

An officer SHALL immediately report to his/her Head of Department, Group or Office of the Executive Chairman any threat, intimidation, assault, or forcible interference made against him/her or family in the course of performing his/her official duties;

### **3.3. Confidentiality/Official Secrecy**

Under no circumstance shall an officer, except as provided or required by law, and with the consent of the Executive Chairman, disclose, use, or make known in any manner, information contained in any tax return or information relating to any taxpayer.

- i. An officer SHALL NOT publish, divulge, disclose, or make known in any manner or to any extent not authorized by law any information relating to any taxpayer, including any information concerning trade secrets, processes, operations, style of work, apparatus; or the identity, statistical data, amount or source of any income, profits, losses, or expenditures of any person, firm, party, corporation, or association received by the Service. Virtually all information and documentation received by the Service is confidential information, prohibited by law from disclosure. Officers who disclose confidential information may be subjected to disciplinary action; civil and/or criminal liability.



- ii. When a question arises as to whether an item of information may be disclosed, the officer shall discuss the facts with his/her Head of Department or Director.
- iii. Officers SHALL NOT request, obtain, photocopy, or view a tax return, record, or file of any taxpayer, for any purpose other than in connection with his/her assigned duties;
- iv. Officers SHALL NOT remove, even temporarily, any tax return, records, or photocopy files for any purpose other than the performance of his/her assigned duties;
- v. Officers SHALL NOT divulge or disclose any information which is confidential and privileged to any person not authorized to receive such information.

### 3.4. Personal Conduct

Officers are expected to act and perform their duties in a professional manner. While on the Service business, officers are expected to adhere strictly to the FIRS Code of Ethics. Certain prohibited behaviour violates not only the General Rules of Conduct, but this Code of Ethics as well. Officers are also cautioned regarding the following:

- i. **Abusive Use of FIRS Property-** Officers SHALL NOT put to abusive use, the Service properties/office equipment.
- ii. **Soliciting for Personal Business** - Officers SHALL NOT solicit or canvas within FIRS for the sale of any goods, services or other personal business. Officers are not allowed to post or distribute advertising material for personal gains.
- iii. **Falsification-** An officer will be subject to disciplinary action up to and including dismissal for falsification of official records.

- iv. **News Media and Publicity** - No officer is allowed to make public/official statement/press release without the express permission of Management.
- v. **Use of Identification Cards**- All bonafide Staff/Officers, Youth Corp Members and other authorized persons are required at all times to wear the identification cards when within all FIRS premises. In the event of loss, an application for replacement, to which shall be attached a police report and an affidavit duly obtained from a court of law shall be forwarded to the Director, Human Capital Management and Development Department.
- vi. **Discrimination** - Officers SHALL NOT discriminate or be discriminated on the basis of race, colour, religious creed, age, sex, marital status, state of origin, ancestry, sexual orientation, learning disability, genetic information, present or past history of mental disability, mental retardation or physical disability, including but not limited to blindness, criminal record, HIV or AIDS status or other non-infectious/non-communicable health conditions except they are medically certified to constitute a health hazard.
- vii. **Firearms and Deadly Weapons**- Officers SHALL NOT carry firearms or other dangerous weapons on his/her person while in the performance of official duties or on work premises except as specifically authorized by Management. An employee authorized to carry a firearm in the performance of official duties is forbidden from displaying it unnecessarily in public.
- viii. **Legal and other Professional or Scholarly Publications** - All employees are encouraged to publish articles in professional and scholarly journals. However, to protect the integrity of the Service and to ensure application of a clear and consistent legal policy within the Service, all legal, accounting, tax or tax-administration related

publications authored by employees must bear the following caveat:

***“This article/publication represents the opinions and legal conclusions of its author(s) and not necessarily those of the Federal Inland Revenue Service”.***

Also, copies of all such articles published should be made available to the departmental library in the Legal Division.

- ix. **Use of Computer for illegal or Malicious Acts** - An officer of SHALL NOT use the Service computer and other electronic systems to perform any illegal or malicious act and or deliberately attempt to degrade the performance of a computer system.
- x. **A Secured Environment** - An officer is obligated to report any noticeable security lapse within the Service premises.

### **3.5. Other Relevant Ethical Matters**

#### **3.5.1 SERVICOM and Reform Compliance**

The Management of FIRS hereby adopts the provisions of the Servicom Work Ethics as part of the FIRS Code of Ethics in all intents and purposes.

Therefore, all employees of the Service shall:

- a. Not leave files unattended to for more than 48 hours
- b. Not report late to work
- c. Not be found loitering in the corridors
- d. Keep office and toilets clean
- e. Not close from office before closing time without authorization.

- f. Be guided by the concept of quality service delivery
- g. Always be on their seat or where they can be easily seen
- h. Respond to request from clients/taxpayers within five (5) working days
- i. Attend to all matters pertaining to ad-hoc and special assignments within the Specified period
- j. Attend to clients and taxpayers politely
- k. Not engage in any form of touting
- l. Not be found aiding and abetting tax evasion and avoidance
- m. Not be found trading in the office
- n. Not receive private visitors in the office
- o. Not be absent from office, during working hours, without authorization
- p. Not conduct illegal monitoring activities
- q. Not visit taxpayers' premises in pursuant of official business without authorization.
- r. Not breach any FIRS processes and procedures

### **3.5.2. Relationship with Taxpayers and Visitors**

Any officer who gives out privileged information to a taxpayer or outsider after receiving any gratification as an inducement that may lead to reduction of tax obligation shall be guilty of corrupt practices.

### **3.5.3. Documents & Information Materials**

For the avoidance of doubt, the following documents and materials whether (used and unused) must not be found in the custody or possession of any staff other than those who have official authority to keep them:

- a) Education Tax Receipts
- b) (ii) Flow line Receipts
- c) (iii) Income Tax Receipts
- d) (iv) Petroleum Profit Tax Receipts
- e) (v) Receipt Book Issue Note
- f) (vi) Stamp Duty Receipts
- g) (vii) Tax Clearance Certificate (TCC)
- h) Treasury Receipts (6A)
- i) Value Added Tax (VAT) Receipts
- j) VAT certificate
- k) Withholding Tax credit notes
- l) Withholding Tax Receipts

All non-security documents including TCC application forms, assessment notices, discharge order and stand over forms, remission order forms, VAT Certificates and VAT forms of any type, annexes I & II and official letter heads and K-Cards should only be found with officers whose schedule of duties has relevance with these documents.

All external documents and materials, including companies Audited Accounts or Statement of Affairs, Memorandum and Articles of Association, Companies Certificate of Incorporation, Incorporation documents from the Corporate Affairs Commission (CAC), forms such as CAC.1, CAC.2, CAC.3, CAC.4, CAC.5, CAC.6 and CAC.7 including bank documents, such as tellers, manifest statements and remittance schedules of companies must be in the custody of schedule officers.

However, during office hours or within the office premises, NO officer shall be found in possession of other organization's materials e.g. rubber stamps and letter heads.

#### **4. References:**

- (i) The Constitution of the Federal Republic of Nigeria, 1999
- (ii) FIRS Human Resource Policies and Processes
- (iii) Other application laws

## Declaration

I have read, understood and voluntarily endorsed this Code of Ethics and by so doing hold myself bound by its provisions and concomitant measures approved by the Service for any contravention

Name: \_\_\_\_\_ Unit \_\_\_\_\_

IR Number: \_\_\_\_\_ Location: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Witnessed By:

\_\_\_\_\_

Notary Public or Senior Officer not lower than Assistant Director  
in Rank

Affix Passport size

Photograph

## Acknowledgement Form

I, ..... do confirm receipt of the Federal Inland Revenue Service Code of Ethics document and affirm that I have read and comprehended the content thereof.

Name: \_\_\_\_\_ Unit: \_\_\_\_\_

IR Number: \_\_\_\_\_ Location: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name of Witness: \_\_\_\_\_ Location: \_\_\_\_\_

Signature of Witness: \_\_\_\_\_ Date: \_\_\_\_\_



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