

Annexure 9

PRACTICAL GUIDE FOR CONDUCT FOR MANAGERS AT SARS

Senior employees at SARS must abide by the letter and spirit of the SARS Code of Conduct.

These guidelines apply to managers at grades 8, 9 and 10 including the Commissioner; the Deputy Commissioner, Chief Officers, Group Executives, Executive and Senior Managers.

These guidelines are practical considerations to bear in mind in ethically ambivalent situations which may be encountered in personal and official dealings.

As a senior employee at SARS:

1. The line between personal and official lives becomes blurred. In short, a senior employee is almost always representing SARS.
2. Don't say or do anything that may embarrass you or SARS if it became public.
3. Unless it is impossible, meet with taxpayers and colleagues from other government institutions at SARS offices.
4. It's always prudent to attend meetings and or social gatherings with a colleague or friend.
5. One must avoid making any unauthorised statement outside the formal SARS processes that creates the impression that benefits may be conferred. Say as little as possible about SARS in conversations with a stranger even one who may have been introduced by an acquaintance or colleague.
6. It's always prudent to underplay one's influence.
7. Do not accept gifts or privileges that are offered that arise from one's role in SARS. This includes gifts or privileges intended for the benefit of connected persons.
8. Always ask that informal requests for assistance be submitted in writing to the relevant authority in SARS.
9. If it is too good to be true, it probably is.

10. When in doubt, seek advice from a reputable source.

A bona fide error may nevertheless have been committed despite following the above guidelines. In which case, a senior employee must:

1. Report the incident to the relevant sections within SARS.
2. Offer a meaningful apology if necessary.
3. Take steps to undo or limit the damage.
4. Learn from the experience.

“SARS officials must avoid making any unauthorised statement outside the formal SARS processes that creates the impression that benefits may be conferred.”