



Australian Government
Inspector-General of Taxation
Taxation Ombudsman

Policies, Plans and Procedures

Statement of Business Ethics

September 2023

All IGTO employees, secondees and contractors are required to review and comply with the IGTO Policies, Plans and Procedures

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Where to find the IGTO policies, plans and procedures

All Policies, Plans and Procedures and Related Registers can be located:

Hard Copy: in the office of the Inspector General of Taxation and Taxation Ombudsman; with the Executive Assistant to the Inspector General of Taxation and Taxation Ombudsman, in the office of the Deputy Inspector General of Taxation and Taxation Ombudsman, with the Risk Manager and in the Library.

Electronic Copy: On the IGTO Home Page

Policy information summary

DESCRIPTION	DETAILS
Commencement Date	1 October 2023
Approved By	Inspector-General of Taxation & Taxation Ombudsman
Version Number	1
Previous Versions	Nil
Last Reviewed	September 2023
Next Review	September 2026
Accountable Officer	Chief Operating Officer
Relevant Legislation	Public Governance, Performance and Accountability Act 2013, Privacy Act 1988, National Anti-Corruption Commission Act 2022, Public Interest Disclosures Act 2013, Work Health and Safety Act 2011, Modern Slavery Act 2018
Related Policies	Australian Public Service Code of Conduct, Commonwealth Procurement Rules, Australian Government Protective Security Policy Framework
Related Procedures	
Key Terms	Link to a Glossary of Terms



Karen Payne

Inspector-General of Taxation and Taxation Ombudsman

26 September, 2023

Introduction

This Statement of Business Ethics sets out the expectations of the Inspector-General of Taxation and Taxation Ombudsman (**IGTO**) and explains the mutual obligations between goods and service providers, contractors and ourselves. Importantly, the IGTO is a Commonwealth integrity agency and as such seeks to meet and observe the highest standards of integrity within the Australian community and Commonwealth

The IGTO values the relationships we have with support and supplier organisations. These relationships are founded on a mutual understanding that business will be conducted in an environment of trust, in accordance with the highest ethical standards, and in compliance with the spirit as well as the letter of relevant laws and regulations . This includes all taxation laws.

Ethical business relationship statement

Our ethical business relationship statement is built on personal and professional values, and public and private sector objectives and standards.

When working with us there are a number of things you can expect from us and certain things we expect from you.

This statement sets out the tone of the relationship IGTO seeks with its goods and service providers and contractors – one of fairness, honesty and transparency.

What you can expect from us?

You can expect us to:

- operate within the law and deal fairly, honestly and ethically with all individuals and organisations;
- ensure decisions and actions are reasonable, fair and appropriate to the circumstances, based on a consideration of all relevant facts and supported by relevant legislation, policies and procedures;
- manage activities with integrity, professionalism, honesty and fairness;

What you can expect from us?

- accept responsibility and be accountable for our actions in accordance with delegated functions, accountabilities, and the requirements of the Australian Public Service (APS) Code of Conduct;
- disclose and take reasonable steps to avoid any actual, perceived or potential conflict of interest;
- ensure that any outside employment our staff are permitted to undertake will not compromise their IGTO duties and responsibilities;
- have open and accountable procurement processes;
- treat all potential suppliers and contractors equitably;
- have adequate controls over access to information held on contractors and in particular information that confidential and sensitive (including commercially sensitive or taxpayer-related information);
- resolve problems through timely, effective and equitable mechanisms and processes;
- apply probity and conflict of interest requirements proportionate to the risks;
- not use our duties, status, power and authority in order to seek or gain a benefit or advantage for ourselves nor any other person;
- not seek to benefit from supplier practices that may be dishonest, unethical or unsafe;
- discourage our staff from accepting gifts, hospitality or any other benefits offered by virtue of their employment with the IGTO or the APS or where immaterial (less than \$20) or where refusal is inappropriate, to require disclosure in accordance with our policies and procedures;
- ensure that any purchases identified through market research, unsolicited proposals or innovations follow Commonwealth procurement policies including the Commonwealth Procurement Rules and the Indigenous Procurement Policy;
- purchase from our panel arrangements whenever possible and comply with the mandatory provisions in Whole-of-Government and Coordinated Procurement Contracting;
- meet our individual and collective responsibilities, including with respect to Whole-of-Government policies and programs such as Supply Nation;

What we expect from those providing goods and/or services to us

- provide a clear channel of communication to report unethical practices in our business relationships, including with respect to referral of matters such as suspected corrupt conduct in accordance with the *National Anti-Corruption Commission Act 2022*¹
- base our administration and management of contracts on the contract terms and conditions.

What we expect from those providing goods and/or services to us

We expect you to:

- comply with the law (including all taxation laws) and tell your contract manager as soon as you are aware of anything that may impact on the reputation of the IGTO or delivery of services to the IGTO;
- provide accurate, reliable and timely advice and information;
- advise of actual, perceived or potential conflicts of interest as soon as you become aware of them;

act ethically, fairly and honestly in all dealings with us, including with respect to the provision and sharing of information essential to the conduct of the services delivered to the IGTO;

- work with us according to Commonwealth procurement policies;
- deliver services in an environmentally sustainable manner;
- deliver services consistent with labour regulations, including ethical employment practices;
- deliver services in a way that upholds workplace health and safety for all employees and contractors in the supply chain;
- only use IGTO equipment, resources and information for its official purpose;
- comply with all IGTO security, privacy and system control requirements when dealing with sensitive information and material to protect its confidentiality and security;

¹ Noting the operation of the National Anti-Corruption Commission is complemented by the *Public Interest Disclosure Act 2013* (Cth) as key Commonwealth integrity measures, with the Public Interest Disclosure scheme outlined on page 9.

What we expect from those providing goods and/or services to us

- refrain from offering gifts, benefits, hospitality or inducements to IGTO employees;
- refrain from discussing IGTO business and information in the media;
- assist us to prevent unethical practices in our business relationships;
- provide access to information and records which may be required to effectively conduct audit and investigation activities for the purposes of reporting to Parliament;
- have as part of your business practices a way of receiving and resolving complaints and/or problems;
- be responsible for your personnel and sub-contractors and ensure they are aware of this statement and act in an ethical manner to achieve the standards and behaviour we expect of businesses we deal with.

Any non-compliance with the above ethical requirements, as well as corrupt or unethical behaviour, could lead to:

- termination of contracts;
- loss of future work;
- loss of reputation;
- investigation for corruption, including by the National Anti-Corruption Commission;
- matters being referred for criminal investigation.

We may also ask you to:

- agree to relationship principles that set out how you will work with us and other contractors on significant contracts;
- follow procedures to inform us of innovative ideas and products.

Approaching the market

When undertaking a procurement, officers of the IGTO are to consider whether the reputation and behaviour of tenderers needs to be factored into the procurement process. In doing so, consideration of the nature of the work to be conducted, sensitivities and risks arising from the reputation of the tenderer, the technical expertise of the tenderer, and market competition should be part of the procurement process.

As a procuring entity, the IGTO must not seek to benefit from supplier practices that may be dishonest, unethical or unsafe. Dishonest, unethical or unsafe supplier practices may include tax avoidance, fraud, corruption, exploitation, unmanaged conflicts of interest and modern slavery practices.

Procuring officials must also make reasonable enquiries that the procurement is carried out considering relevant regulations and/or regulatory frameworks, including but not limited to tenderers' practices regarding:

- labour regulations, including ethical employment practices, such as modern slavery;
- work, health and safety; and
- environmental impacts.

Appropriate due diligence activities, commensurate with the scale, scope and risk of the procurement, should be undertaken to ensure information provided by tenderers and suppliers is current and accurate.

Contract performance

IGTO officials should monitor the ethical behaviour of suppliers throughout the term of a contract. This could be performed as part of periodic performance reporting under the contract, including managing the ongoing risks that may occur over the lifecycle of a contract. The Commonwealth Contracting Suite and ClauseBank include Notification of Significant Event Clauses requiring a service provider to notify immediately upon becoming aware of any adverse findings made by a court, commission, tribunal or other statutory or professional body regarding the conduct of the service provider or its capacity to deliver the agreed services. IGTO officers are encouraged to reflect these clauses in all new procurement contracts and panel arrangements.

Intellectual property rights

All parties will respect the intellectual property (IP) rights of others.

All parties recognise the necessity of having the appropriate IP rights to enable the work to be delivered and for us to fulfil our role.

The parties will be proactive and alert each other where necessary IP rights have not been covered in tenders and contracts and then negotiate and formalise any access, licence and use of IP.

Legislative and policy framework

A number of legislative, policy and related documents form the Commonwealth framework within which we conduct procurement and business activities.

These include:

- [*Public Governance, Performance and Accountability Act 2013*](#)
- [*Commonwealth Procurement Rules \(CPRs\)*](#)
- [*Privacy Act 1988*](#)
- [*Australian Government Protective Security Policy Framework*](#)
- [*Public Service Code of Conduct*](#)
- [*Department of Finance Procurement Policy Note*](#)
- [*National Anti-Corruption Commission Act 2022*](#)
- [*Public Interest Disclosure Act 2013*](#)
- [*Modern Slavery Act 2018*](#)

Public interest disclosures

The IGTO does not tolerate corrupt conduct, maladministration and other forms of serious wrongdoing. Goods and service providers and contractors must report all information that they become aware of that they honestly believe, on reasonable grounds, shows or tends to show, serious wrongdoing inside or outside the IGTO.

Individuals and corporations (and employees or officers of these corporations) engaged by the IGTO under a contract to provide services to, or on behalf of, IGTO are classified as 'public officials' under the *Public Interest Disclosure Act 2013* (PID Act). The PID Act protects public officials from reprisal or detrimental action when disclosing corrupt conduct or other specific wrongdoing in line with the requirements set out in the legislation. The PID Act also ensures that disclosures are appropriately investigated and dealt with.

Further information about the Public Interest Disclosure scheme, including contacting the IGTO, is available on the agency's website at [Public Interest Disclosure Scheme - IGTO](#).