



CODE OF ETHICS FOR ZIMBABWE REVENUE AUTHORITY BOARD

(which is referred to as “the Authority” in this Code)

INTRODUCTION

The purpose of this Code is to ensure that the Zimbabwe Revenue Authority Board Members (ZIMRA Board) are honest, efficient, effective, impartial, responsive, transparent, competent and accountable at all times. The ZIMRA Board Code of ethics was developed in terms of section 26(2) (b) of the Public Entities Corporate Governance Act (PECG-ACT) [Chapter 10:31] (hereinafter referred to as “the Act”).

The general public has a right to expect that ZIMRA Board Members are honest and competent and that they devote themselves wholeheartedly to achieving effective service delivery by ZIMRA.

Applicability of the Code

This Code applies to Members of the ZIMRA Board (hereinafter referred to as “board members”).

Application of other laws

In addition to this Code, ZIMRA Board Members must comply with all other laws. In Particular:

1. **The Public Entities Corporate Governance Act [Chapter 10:31]** sets out governance requirements for ZIMRA, over and above other governance provisions in the **Revenue Authority Act [Chapter 23:11]**, which must be complied with.
2. **The Public Finance Management Act [Chapter 22:19]**, in section 45, states that employees of public entities must:
 - comply with Authority’s financial management systems;
 - ensure that the Authority’s resources and assets are used effectively, efficiently, economically and transparently;
 - prevent irregular, pointless and wasteful expenditure; and
 - manage and safeguard Authority’s assets.
3. **The Labour Act [Chapter 28:01]** regulates employment relationships.

ZIMRA Board Members are expected to read and understand these laws, copies of which are available upon request at the ZIMRA Corporate Secretary’s Office.

BASIC DUTIES OF ZIMRA BOARD MEMBERS

Under the Act and this Code, ZIMRA Board Members owe the following basic duties towards the State, ZIMRA and its stakeholders and towards each other:

Honesty and integrity

Board members:

- must perform their duties honestly, in good faith and the best interests of ZIMRA; and
- must be honest and accountable in dealing with public funds, and must use ZIMRA's property and other resources effectively, efficiently and only for authorised official purposes.

Duties to the State and Government

Board members:

- must be loyal to Zimbabwe;
- must abide by the Constitution and obey the law when carrying out their duties and also in their private lives. If they do not know what the law is, they must take reasonable steps to find out; and
- must co-operate with public institutions established under the law and the Constitution.

Relationship with the Public

Board members:

- must serve the public in an unbiased and impartial way to create confidence in ZIMRA;
- must be polite, helpful and reasonably accessible in their dealings with the public, treating members of the public as customers who are entitled to receive high standards of service;
- must respect the concerns and needs of the public in performing their duties;
- must treat all members of the public with equal respect, regardless of their nationality, race, colour, tribe, place of birth, ethnic or social origin, class, religious belief, political affiliation, opinion, custom, culture, sex, gender, marital status, age, pregnancy, disability or economic or social status;
- must not abuse their positions to promote or prejudice the interest of any political party or interest group; and
- must recognise the public's right to obtain information about ZIMRA, apart from information that is specifically protected by law.

Board members:

- must co-operate fully with other members to advance the public interest and in particular, the interests of ZIMRA;
- must carry out all lawful instructions given to them by their superiors;
- must treat fellow board members with proper respect, and must never abuse their authority over them by inducing them to breach their duty to ZIMRA or to do something against the law;
- must not engage in nepotism, i.e. they must not:

- employ their relatives or friends in ZIMRA or improperly influence or encourage ZIMRA to employ their relatives or friends, or
- favour relatives or friends in work-related activities.
- must not solicit benefits to which they are not entitled;
- must not engage in any party political activities in the workplace.

Performance of Duties

Board members:

- must put the public interest first when carrying out their duties;
- must do their best to achieve the objectives of ZIMRA cost-effectively and in the public interest;
- must try to be creative in carrying out their duties, seeking innovative ways to solve problems and to increase effectiveness and efficiency;
- must carry out their duties promptly, professionally and competently;
- must keep proper records of what they do, particularly in regard to financial matters;
- should try to avail themselves of continuous training and self-development throughout their careers;
- must report fraud, corruption, nepotism, maladministration or other conduct which is criminal or prejudicial to the interests of ZIMRA or the public, and must encourage others to report such conduct;
- in the case of board members, must ensure adequate protection for those who report fraud, corruption, nepotism, maladministration or other criminal or prejudicial conduct;
- must give their superiors honest and impartial advice, based on all available relevant information, whenever required to give advice;
- except when authorised or required by law to disclose it, or when disclosure is clearly in the public interest, must respect the confidentiality of information they acquire in the course of their work with ZIMRA;
- must be independent in their judgments and actions;
- must diligently analyse all proposals placed before the board; and
- must take all reasonable steps to satisfy themselves as to the soundness of all decisions of the board.

Conflict between Official Duties and Private Interests

Board members:

- must not do anything that prevents or hinders them from carrying out their official duties impartially. In particular:
 - they must not give preference to or favour a supplier in exchange for any personal benefit to themselves or their families or friends;
 - they must not have a personal interest in any business transaction they conduct on behalf of ZIMRA;
 - they must withdraw from any official action or decision-making process which may result in improper personal gain to themselves;
 - they must not use their positions for personal gain;



- they must not engage in any activity that competes with ZIMRA or interferes with or hinders its activities or business; and
- they must not take advantage of ZIMRA's property or use its property for personal gain or compete with ZIMRA.
- must make full disclosure of any personal interest they may have in any decision that is being taken or transaction conducted on behalf of ZIMRA;
- must disclose receipt of any gifts, payments, hospitality or other benefits that are or may be intended to influence or sway their judgement or prejudice their impartiality;
- must not make improper use of the information they acquire as board members;
- must disclose their assets fully when required to do so in terms of the law; and
- must disclose to ZIMRA their Directorship(s) on the Board(s) of any other entity(ies), public or private, on which they sit, as well as any shareholding or interest, direct or indirect, they or any associate may have in other entities/companies.

Personal dress and Conduct

Board members:

- when carrying out their duties, must dress and behave in a way that upholds the reputation of ZIMRA;
- must not consume alcohol or other intoxicating substance when on duty;
- must act responsibly in the use of alcohol or other intoxicating substances when off duty; and
- must not, whether in their official capacity or in their personal lives and dealings, engage in conduct likely to bring discredit upon ZIMRA.

Compliance with the Code

Every public entity shall appoint a member of its staff to be a "Compliance Officer".

It is the responsibility of that officer to ensure that, once per annum or upon revision of this Code, every Board Member shall acknowledge and provide written affirmation that he/she is aware of the Code and has complied with the provisions thereof.

New Board Members shall sign such acknowledgement (of awareness of the Code) at the time of their appointment.

Reporting

While it is the responsibility of every Board Member to ensure his/her compliance with the Code, all violations of the provisions of the PECG Act, its accompanying Regulations as well as the provisions of this Code must be immediately reported to the Board through the Compliance Officer.

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Approval

This Code of Ethics as set out above, was approved by the ZIMRA Board of Directors on 27 May 2021.

[Handwritten Signature]

15/09/2021

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CHAIRPERSON OF THE BOARD

DATE

This Code of Ethics as set out above, was approved by the Minister of Finance and Economic Development on 2021.

[Handwritten Signature]

21/12/2021

**MINISTER OF FINANCE AND ECONOMIC
DEVELOPMENT**

DATE



ANNUAL COMPLIANCE CERTIFICATION

**CODE OF ETHICS FOR BOARD MEMBERS OF THE ZIMBABWE
REVENUE AUTHORITY**

I,

**Do hereby solemnly affirm that, to the best of my knowledge and belief, I
have fully complied with the provisions of the Code of Ethics for Board
members of ZIMRA during the Financial Year ending**

Signature

Name

I.D. No

Designation

Date

Witnessed by

Name of Compliance Officer.....

Date

Handwritten signature