Code of Conduct for Trustees ('Council Members') of the Chartered Institute of Taxation (The 'CIOT')

The Code of Conduct, comprising of Section 1 (Signed declaration), Section 2 (Standards agreed by Council members and the CIOT) and Section 3 (Nolan Principles), together form the Code of Conduct for Council members approved by Council on 19 February 2026.[1]

SECTION 1 – SIGNED DECLARATION

COUNCIL MEMBERS AGREE TO:

1.1 Act within the law and the governing documents of the Chartered Institute of Taxation (CIOT), abide by the policies and procedures of the organisation, act at all times in accordance with this Code of Conduct.

1.2 Continue to be eligible to act as a charity trustee under charity law and must inform the Institute Secretary as soon as practicable if they become disqualified, including if they receive an unspent conviction for an offence involving dishonesty or become an undischarged bankrupt.

1.3 Inform Officers Group if they find themselves in circumstances where they may be or may be seen to be unable to discharge their responsibilities as a Council member and to stand down as a Council member if Officers Group advise Council that this would be in the best interests of the CIOT.

1.4 Maintain their skills and know-how as Council members, for example, by attending the trustee training provided annually by the CIOT.

1.5 Understand their safeguarding responsibilities and ensure that the CIOT maintains appropriate and regularly reviewed safeguarding policies and procedures.

1.6 Respect organisational, Council and individual confidentiality, while never using confidentiality as an excuse not to disclose matters that should be transparent and open.

1.7 Work considerately and respectfully with all those they come into contact with at the CIOT, respecting diversity, different roles and boundaries and avoiding causing offence.

1.8 Promptly report any serious concerns about illegal activity, financial impropriety, safeguarding failures, governance breaches, or other wrongdoing to the President, Chief Executive, Institute Secretary, another member of the Senior Management Team, or any other Trustee, ensuring confidentiality is not used to conceal misconduct. If none of these routes are appropriate, escalate to the Chair of the Audit & Risk Committee or the external regulator.

1.9 Exercise care when sharing views publicly, including online (for example, on social media or content creation platforms), to avoid creating confusion about CIOT's position or causing damage to CIOT's reputation. Statements should be respectful and consistent with the best interests of the CIOT. When speaking in another capacity, Council members should make clear that their views are personal and not those of CIOT and should consider in advance whether their role as a Council member might lead others to attribute those views to CIOT.

1.10 Comply with all applicable laws, including charity law and other relevant legislation, such as the UK GDPR, privacy, copyright and defamation laws.

I ____(**Council Member**) confirm that I have read and understood all sections of the Code of Conduct, approved by CIOT Council on 19 February 2026. By signing this declaration, I agree to abide by all sections of the Code of Conduct and by any subsequent revisions to the Code of Conduct as may be approved by Council from time to time.

Signature **Date**

[1] *Originally approved on 7 July 2015, with subsequent amendments on 14 January 2020 and 16 February 2021.*

SECTION 2 - STANDARDS AGREED BY COUNCIL MEMBERS AND THE CIOT

COUNCIL MEMBERS AGREE TO:

GENERAL

2.1 Support the objects of the CIOT, championing it, using any skills or knowledge they have to further the objects and seek appropriate advice from a suitably qualified person when necessary, particularly regarding high-value transactions, property decisions, or significant investments, to ensure decisions are adequately informed.

2.2 Act responsibly, reasonably and honestly and to ensure they avoid exposing the CIOT's assets, beneficiaries or reputation to undue risk.

2.3 Not receive any financial or material benefit from the Chartered Institute, nor allow anyone financially connected to them (such as a partner, dependent child or business partner) to receive such a benefit, unless the benefit is properly authorised and is clearly in the Chartered Institute's interests.

2.4 Be active, well-trained and informed Council members, making their skills, experience and knowledge available to the CIOT and seeking to do what additional work they can outside Council meetings, including sitting on committees.

2.5 Recognise and address the CIOT's broader responsibilities towards communities, wider society and the environment in a manner consistent with the CIOT's charitable purposes.

2.6 Develop and maintain a sound and up-to-date knowledge of the CIOT, its policies, processes and governing documents and the environment and context within which it operates. This includes understanding how the CIOT operates, the social, political and economic environment in which it operates and the nature and extent of its work.

2.7 Be accountable for their actions as Council members of the CIOT, ensure the accurate recording of how significant decisions are made and submit themselves to whatever scrutiny is appropriate.

2.8 Accept their responsibility to collaborate with fellow Council members, professional staff and volunteers at the CIOT to ensure that it is well managed and raise issues and questions in an appropriate and sensitive manner to maintain these standards.

MANAGING INTERESTS

2.9 Act in the best interests of the CIOT as a whole, recognising that advocacy of the interests of a particular group within the CIOT should be done only with the wider interests of the CIOT in mind.

2.10 Maintain an accurate register of interests, along with gifts and hospitality declarations and ensure matters are declared in accordance with the CIOT's policies on conflicts of interest and gifts and hospitality.

2.11 That if a pecuniary or other conflict of interest arises (a 'Declarable Matter'), the Chair or Institute Secretary is notified in writing before the matter is considered in Council. A Council member with a Declarable Matter is not allowed to vote on that issue. When a conflict is declared, Council members may withhold confidential information obtained from a third party without violating their duties to the Chartered Institute.

MEETINGS

2.12 Attend all appropriate meetings and other appointments at the Chartered Institute or give apologies in a timely manner.

2.13 Prepare as fully as reasonably practical for all meetings and work for the Institute. This includes reading papers, clarifying any unclear points, thinking through issues before meetings and completing assigned tasks within the agreed-upon time.

2.14 Actively engage in discussion, debate and voting in meetings; contributing in a considered and constructive way, listening carefully, challenging sensitively and avoiding conflict.

2.15 Participate in collective decision-making, accept a majority decision and the principle of collective responsibility and not to act individually unless specifically authorised to do so.

GOVERNANCE

2.16 Actively contribute towards improving the governance of Council, participating in induction and training and sharing ideas for improvement within Council.

2.17 Accept that the usual term for Council members is nine years, or, if wanted, three years after retiring as President, whichever is later, unless Council otherwise agrees to a longer period for exceptional reasons.

2.18 Periodically review the Chartered Institute's charitable purposes and the external operating environment to ensure the Chartered Institute remains relevant and valid.

2.19 Maintain and regularly review a formal document describing its delegations framework, ensuring clear boundaries for matters reserved to Council and those delegated to professional staff or committees.

2.20 Discuss and formally determine the CIOT's risk appetite and ensure that the effectiveness of the risk management process is formally reviewed at least annually.

2.21 Contribute to Council's assessment of its performance annually and engage with the external evaluation of Council's performance (commissioned on average every three years).

RELATIONS WITH OTHERS

2.22 Recognise that the roles of Council members, professional staff and volunteers of the CIOT are different and seek to understand and respect the differences between these roles.

2.23 Treat all those they come into contact with at the CIOT with respect, courtesy and encouragement. Council members should work constructively with the President and senior professional staff, recognising their leadership roles, while also exercising appropriate oversight and independent judgment.

LEAVING COUNCIL

2.24 Recognise that a substantial or repeated breach of this Code of Conduct may lead to action under the procedures set out in the Chartered Institute's governing documents. This may include removal from office, following a fair and transparent process. Council members agree to respect the outcome of such a process and, if required, resign their position promptly.

2.25 Provide written notice of resignation in accordance with the CIOT's governing documents and inform the President and Institute Secretary, in writing, in advance to enable orderly succession planning to assist Council's learning and reflection.

THE CIOT UNDERTAKES TO:

2.26 Communicate the expected time commitment required for Council and committee work to prospective Council members before nomination and on appointment.

2.27 Provide Council members with appropriate training in charity law to enable Council members to fulfil their responsibilities as Council members of the Chartered Institute.

2.28 Ensure Council meetings are properly convened, minuted and recorded in accordance with the governing documents.

2.29 Provide Council members with relevant, clear, accurate and timely information to enable informed decision-making at Council.

2.30 Support Council members with the necessary administrative and other support in order to allow Council to govern effectively.

2.31 Maintain appropriate indemnity and insurance cover for trustees, where permissible and proportionate.

2.32 Ensure that Council members have access to timely and accurate advice to support their role. This includes utilising internal resources and, when necessary, engaging external professional advisers when needed or requested by Council members.

2.33 Work in partnership with Council members to ensure that they fulfil all their statutory and legal responsibilities.

2.34 Invest time, money and other resources to strengthen good governance, including the provision of appropriate administrative, governance and operational support.

2.35 Reimburse out-of-pocket expenses incurred in the course of performing the duties of being a Council member, in line with the expenses policy.

SECTION 3 - THE SEVEN PRINCIPLES OF PUBLIC LIFE (NOLAN PRINCIPLES)

Council members commit to applying and upholding the Seven Principles of Public Life (the 'Nolan Principles') in all their work for the CIOT. These are: selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Council members recognise that these principles underpin public trust and confidence in the charity sector and will use them as a benchmark for their conduct and decision-making.

1. **Selflessness**: take decisions solely in terms of the organisation's values and mission. We should not do so in order to gain financial or other material benefits for ourselves, our family or friends.
2. **Integrity**: not place ourselves under any financial or other obligation to outside individuals or organisations that might influence us in the performance of our duties.
3. **Objectivity**: ensure that in the delivery of services, the appointment of staff or the awarding of contracts, we ensure impartiality and that choices are made on merit alone.
4. **Accountability**: accept accountability for our decisions and actions to our beneficiaries, the providers of public funds and other stakeholders and submit ourselves to whatever scrutiny is appropriate.
5. **Openness**: be as open as possible about all the decisions and actions that we take. We should provide reasons for our decisions and restrict information only when individual or commercial confidentiality clearly demands it.
6. **Honesty**: declare any private interests relating to our duties and take steps to resolve any conflicts arising in a way that is lawful and protects the organisation's reputation, values and mission.
7. **Leadership**: promote and support these principles by leadership and example.

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