

## Gifts and Hospitality Policy

### 1. Purpose

- 1.1 The Chartered Institute of Taxation ('the Chartered Institute') is committed to maintaining the highest standards of integrity, objectivity, accountability and propriety in all its activities. The Gifts and Hospitality Policy is designed to protect trustees and volunteers of the Chartered Institute from accusations of bribery, the giving or receiving of improper payments or attempting to secure or seeking preferential treatment that could compromise impartial decision-making and damage the integrity of the Chartered Institute.
- 1.2 The policy aims to protect the Chartered Institute's integrity and reputation by ensuring transparency and avoiding any real or perceived conflicts of interest. It provides clear guidelines to trustees and volunteers on gifts and hospitality, provided or received, thereby promoting ethical conduct and maintaining public trust. The policy also aligns with legal obligations and the duties of the Chartered Institute under the Bribery Act to actively take steps to prevent bribery.

### 2. Definitions

- 2.1 In this policy:

*'the Charity'* refers to the Chartered Institute of Taxation (CIOT).

*'Council member'* is a charity trustee serving on the Council of the Chartered Institute of Taxation.

*'A volunteer'* is an individual volunteering (who is not necessarily a member) with the Chartered Institute of Taxation.

*'You'* means either a Council member or a volunteer.

*'the Relevant Person'* refers to the Institute Secretary.

### 3. Scope

- 3.1 The policy applies to Council members and volunteers regarding gifts or hospitality, whether provided or received in your capacity as Council member or volunteer. For gifts and hospitality received, this specifically refers to those offered by third parties (i.e., not the Chartered Institute). For gifts and hospitality provided, the policy applies to gifts and hospitality provided to a third party specifically in your capacity as a Council member or volunteer.
  - a. If your organisation has a similar gifts and hospitality policy, Council members and volunteers may generally presume that offers of gifts or hospitality are not received in your capacity as a Council member or volunteer and are disclosable under their organisation's policy unless it is clear from the overall context that your role with the Chartered Institute has played a significant part in the offer of gifts and hospitality.

- b. If your organisation does not have a gifts or hospitality policy, then you should apply the opposite presumption and apply this policy unless it is clear that your role with the Chartered Institute played no part at all in the offer of gifts and hospitality.

3.2 A separate policy covers arrangements relating to employees of the Chartered Institute.

#### **4. General principles**

- 4.1 You must ensure that any gifts or hospitality you accept serve the charity's best interests and directly or indirectly contribute to its objectives. Gifts and hospitality should only be accepted or provided by the charity if they facilitate the charity's work, strengthen professional relationships or support collaboration with stakeholders.
- 4.2 Gifts and hospitality must be reasonable and appropriate in value and scale. You should evaluate the context, value and proportionality to avoid any perception of excessiveness or undue influence. As a general rule, gifts and hospitality should not be accepted from individuals or organisations with whom the charity has or may have a commercial interest unless there is a clear justification that doing so does not create a conflict of interest or compromise the charity's integrity.
- 4.3 You must avoid gifts or hospitality that result in significant personal benefit. Any personal benefit derived must be incidental and secondary to the charity's interests, ensuring that the charity's objectives always take priority.
- 4.4 You should carefully consider the potential reputational risks associated with accepting or offering gifts or hospitality. To protect the charity's public image and maintain stakeholders' trust, hospitality that may be perceived as excessive, unnecessary or damaging must be avoided.
- 4.5 You must reject any gift or hospitality that could be seen as a bribe, corrupt payment or an attempt to secure preferential treatment. Trustees should consult the Relevant Person for guidance if there is any doubt about the appropriateness of a gift or hospitality.
- 4.6 Modest gifts and hospitality should only be accepted or offered if they contribute to building professional relationships and must not influence or be perceived to influence decision-making processes.
- 4.7 You must declare all instances of gifts and hospitality, provided or received, exceeding £50, regardless of whether they are accepted or actively declined excluding those which fall into the category outlined in section 9 (Indiscriminate invitations to events).
- 4.8 The Gifts and Hospitality Register, including details of both accepted and actively declined offers, will be made publicly available on the charity's website in an unredacted form to maintain transparency and public trust.

#### **5. Gifts and hospitality**

- 5.1 Gifts are physical objects, monetary items or benefits and may include:

- a. **Appreciation Tokens:** Items given at conferences, meetings or social functions, such as promotional merchandise or branded items.
  - b. **Physical Goods:** Such as flowers, wine, chocolates or branded merchandise.
  - c. **Monetary Items:** Including cash or cash equivalents (e.g., vouchers) that are not a donation to the charity.
  - d. **Discounts on Services or Products:** Includes reduced prices on services, products, preferential terms or other business-related benefits that would not generally be available to the public or all members of the Chartered Institute.
- 5.2 Hospitality refers to the provision of travel, accommodation, food, drink, entertainment or participation in cultural or sporting events. Examples include:
- a. **Travel and Accommodation:** Expenses for flights, hotels or transport related to attending meetings or events.
  - b. **Food and Drink:** Meals or drinks an external party provides as part of a meeting or social event.
  - c. **Entertainment:** Tickets or access to cultural, sporting or recreational events.
  - d. **'Virtual' Hospitality:** Hospitality during virtual events, such as food or drink sent to participants (e.g., hampers, meal kits).
- 5.3 Gifts and hospitality may be offered at the same event or time. For example, attending a corporate event may include both hospitality (e.g., a meal or entertainment) and a physical gift (e.g., a branded item or hamper). Both gifts and hospitality should be considered together in terms of appropriateness and must be reported in accordance with this policy.
- 5.4 Routine attendance at larger events or functions (with 20 or more attendees) where the event is purely social and does not include any other substantive entertainment do not need to be disclosed. Educational events (e.g. a talk or presentation) would not count as entertainment, and nor would incidental entertainment.
- 6. Offering gifts and hospitality**
- 6.1 Head Office, rather than Council members and volunteers, generally organise gifts offered and hospitality provided on behalf of the charity; the Relevant Person will ensure the register is updated appropriately. However, in certain circumstances this will not be the case, such as during spontaneous events or overseas trips, when centrally organising gifts or hospitality may not be feasible. In these cases, you may offer gifts or hospitality directly, provided this aligns with the general principles outlined in this policy. Such instances should be reported to the Relevant Person for inclusion in the Gifts and Hospitality Register within 14 days.
- 7. Receiving gifts**

- 7.1 Council members and volunteers may accept and retain gifts, provided they align with the general principles of this policy and the estimated value, based on your best understanding and reasonable assessment, does not exceed £50. You should use your own judgment when determining the acceptability of gifts; however, monetary items or discounts on services or products must not be accepted.
- 7.2 You can receive gifts valued over £50 for the charity, as long as they follow the general principles of this policy. If the gift is not perishable it should be sent to Head Office.

## **8. Accepting hospitality**

- 8.1 Council members and volunteers may accept hospitality for conducting charity business or when attending events directly related to your role, such as those hosted by professional bodies or partner organisations and is appropriate, proportionate and free from creating a real or perceived conflict of interest. You should use your own judgment when determining the acceptability of hospitality; however, travel and accommodation must not be accepted, you should claim reimbursement under the charity's Travel and Expenses Policy.

## **9. Indiscriminate invitations to events**

- 9.1 Invitations sent via email that don't confer benefit and/or where it is evident that the invitations have been distributed to a large, indiscriminate list are not required to be disclosed under this policy. Similar indiscriminate invitations received otherwise than by email (e.g. via mailshot) are also not required to be disclosed under this policy.

## **10. Cumulative Gifts and Hospitality from a single donor**

- 10.1 In cases where multiple gifts or instances of hospitality are received from the same donor over a 12-month period, Council members and volunteers must consider the cumulative value of these offers. While individual gifts or hospitality may seem insignificant, you should aggregate the total value over a 12-month period and assess whether, in that context, it is appropriate to accept them.

## **11. Unexpected gifts**

- 11.1 If a Council member or trustee is offered an unexpected gift in a situation where declining it would be culturally insensitive or refusal could potentially harm the charity's reputation, the gift may be accepted on behalf of the charity (e.g., a Council member or volunteer is unexpectedly offered an ornate gift worth £200 at an international event where refusal would be culturally offensive). In such cases, the trustee must report the gift to the Relevant Person as soon as possible. The gift should then be sent to Head Office and will be appropriately recorded in the Gifts and Hospitality Register together with a note explaining the circumstances around the acceptance of the gift for full transparency.

## **12. Reporting**

- 12.1 Head Office generally organises gifts and hospitality provided on behalf of the charity; the Relevant Person will update the Gifts and Hospitality Register as necessary; therefore, trustees are not required to report these instances.

- 12.2 All gifts and hospitality over £50, whether provided or received, accepted or declined, must be reported using the online form or by email to the Relevant Person within 14 calendar days.
- 12.3 Trustees are required to provide the following information for recording in the Gifts and Hospitality Register: the date the gift or hospitality was received or given, the recipient's name, the donor's identity, the nature of the gift or hospitality received or given and the estimated value.

### **13. Gifts and Hospitality Register**

- 13.1 The Gifts and Hospitality Register is a publicly accessible record available on the charity's website, providing transparency on gifts and hospitality over £50 offered or given by Council members and volunteers of the charity. The appropriate Relevant Person maintains a register and is responsible for ensuring it is published and updated at the end of each quarter.
- 13.2 All relevant information is recorded, including:
- a. The Council member or volunteer to which the declaration relates (recording the highest role if multiple roles are held)
  - b. Date the gift or hospitality was given or received
  - c. Recipient's name (if an office holder, then only the office holder title will be disclosed)
  - d. Donor's identity
  - e. Nature of the gift or hospitality
  - f. Estimated value of the gift or hospitality
  - g. Whether the gift was accepted or declined
  - h. Any relevant notes regarding the circumstances or justification for transparency purposes

### **14. Breach of policy**

- 14.1 Any violation of this policy will be referred to Council for review and determination. Serious breaches, particularly if they are likely to affect the reputation of the Chartered Institute, may bring into question your continuing suitability to act as a Council member or volunteer.
- 14.2 Council members or volunteers should report any known or suspected breaches of the policy to the Relevant Person.

### **15. Training and awareness of this policy**

- 15.1 Training will be provided as part of the onboarding process for new Council members and volunteers, with a refresher every three years to keep everyone up to date. The training will be proportionate to each individual's role and level of responsibility within the charity.

### **16. Audit**

- 16.1 The Audit and Risk Committee conducts an audit on the Gifts and Hospitality Register once every two years. This is to ensure the integrity of the register, confirm that the policy aligns

with the transparency obligations of the Chartered Institute and assess whether the policy remains effective and appropriate.

**17. Amendments to the policy**

- 17.1 Amendments may be made as necessary to reflect changes in legislation or any guidance issued by the Charity Commission of England and Wales. In addition, amendments may consider updates to the Charity Governance Code, which may be adopted on an apply-or-explain basis.
- 17.2 Council will formally review this policy at least once every three years or when advised by the Audit and Risk Committee to ensure it remains appropriate and effective.
- 17.3 Council must approve this policy and approve any amendments to it.