



SOUTHERN AFRICA REVENUE PROTECTION ASSOCIATION

SARPA Professional Code of Conduct

The Code of Professional Conduct for professional body members outlines the ethical standards and behaviours expected of members.

Integrity:

Members should demonstrate honesty, trustworthiness, and ethical behaviour in all professional activities. They should avoid conflicts of interest and act in the best interests of their clients or stakeholders.

Competence:

Members should maintain and enhance their professional knowledge and skills to ensure that they provide services with a high level of expertise and quality. They should only offer services within their areas of competence.

Confidentiality:

Members should respect the confidentiality of client information and not disclose any privileged or confidential information without proper authorization, unless required by law.

Objectivity and Independence:

Members should exercise objectivity and professional scepticism in their work, avoiding bias and undue influence. They should maintain independence in their judgements and decisions, avoiding conflicts of interest that could compromise their professional judgement.

Professional Responsibility:

Members should act in a manner that upholds the reputation and integrity of the profession. They should comply with applicable laws, regulations, and professional standards and policies, and report any unethical or illegal behaviour they become aware of.

Respect and Fairness:

Members should treat all individuals with respect, dignity, and fairness, regardless of factors such as race, gender, religion, or social status. They should not engage in any form of discrimination, harassment, or unfair practices.

Professional Development:

Members should engage in continuous professional development activities to stay updated with advancements in their field. They should also support and mentor other professionals to foster professional growth within the industry.

Compliance:

Members should comply with the rules and regulations established by the professional body. They should cooperate with any investigations or disciplinary processes conducted by the organization and abide by the decisions and sanctions imposed.

Ethical Decision-Making:

Members should make ethical decisions based on professional judgement, considering the potential impact on clients, stakeholders, and the public. They should be aware of and adhere to the ethical principles and guidelines established by the professional body.

Accountability:

Members should take responsibility for their actions and be willing to be held accountable for their professional conduct. They should be transparent in their dealings and provide accurate and complete information when required.