

ETHICS BEYOND LAW AND DEONTOLOGY

Winners: Sanaa Elhariri et Amir Khalili

Assessment criterias

- Purpose or purpose of the code
- Definition of ethics
- Presence of values
- Presence of equity
- Request for commitment to the code
- Treatment of conflicts of interest
- Applicable Penalty-Corrective Action
- Clarity
- General appreciation

Jury

- Nathalie Cossette, Tax expert
- Marie-Thérèse Dugas, Tax expert and lecturer, Sherbrooke University
- René Villemure, Ethicist
- Sophie Gagnon, Tax and ethics expert
- Annick Lepage, Expert in Public Administration

1 ETHICS IS AN INTEGRAL PART OF THE TAX PROFESSIONAL

Before offering advice to taxpayers, one must think ethically in the first place before thinking about it legally (ethics beyond law and ethics).

2 DETERMINATION OF VALUES

This point makes it possible to determine to choose and to highlight the important values in the situation. The professional relations and the necessary treatment are carried out on the basis of the values as determined in advance.

3 DIALOGUE BASED ON CLARITY AND HONESTY BETWEEN STAKEHOLDERS

The obligation to adopt clear and honest speeches for all stakeholders because it helps to explain the decisions that will be made during the treatment and also to justify these decisions to avoid misunderstandings in the end.

4

PROTECTION OF PROFESSIONAL INFORMATION AND CONFIDENTIALITY

Adopt policies, procedures and processes respecting the total confidentiality of electronic and physical information, ensuring control of access to this information. Inform taxpayers that disclosure of information is allowed only to the authorities concerned.

5

TAXPAYERS HAVE THE RIGHT TO ENJOY FAIR, JUST AND LAWFUL CONDUCT

Dealing fairly and lawfully with all persons regardless of their status (client, colleagues, services providers...).

No harassment or discrimination first ethically then legally.