

# CODE OF ETHICS FOR REPRESENTATIVES AND TAX PROFESSIONALS

*Winner: Rahma Marouf*

## 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

## COMPLIANCE WITH TAX LAWS, REGULATIONS, AND OBLIGATIONS AS REPRESENTATIVES

1.1 I agree to abide by all tax laws, and regulations at any time and regardless of the circumstances, such as the size of the client, compensation or any other similar matter.

1.2 I undertake to keep my tax knowledge up-to-date, whether in terms of tax law and/ or jurisprudence, new tax changes, or any other field related to tax practice.

## 2

## PROFESSIONALISM, ATTITUDE AND BEHAVIOR

2.1 I undertake to adopt a professional attitude in which the client's interest is attained in conjunction with compliance with the tax obligations of the client.

2.2 I undertake to behave in an exemplary manner during exchanges related to tax and to inform my interlocutor (superior, client, partner, etc.) of any element that does not respect the meaning of the tax law.

2.3 I am primarily committed to being unbiased with my client and to expose him/ her to all possible consequences for any tax infraction, whether in the matter of false statements, gross negligence or any other irregularity,

# 3

## OBJECTIVITY, INTEGRITY AND CLARITY

3.1 I undertake not to place my personal interests before those of my client and especially the community. I understand that my client may face a tax audit and that I may be questioned as to my integrity.

3.2 I undertake to clearly explain any complex tax planning to my client and explain to him/ her all options and consequences. I understand that each client is unique and that every planning is unique. As such, I simplify my explanation based on factors such as my client's practice, tax knowledge and educational background, experience in business, and so on. As a representative/professional in tax practice, I undertake to comply with this code of Ethics.

(3.2 Suite)

When I am confronted with an ambiguous and/ or doubtful situation in the course of my work, I undertake to inquire with my immediate supervisor; of my department/ ethics committee, if applicable; the tax authorities; my professional order, or any proceeding deemed relevant in the circumstances.