

GAMBIA REVENUE AUTHORITY

CONFLICT OF INTEREST POLICY

JANUARY 2023

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FOREWORD

Gambia Revenue Authority is committed to outline sets of standards which inform the way employees are expected to act in a number of situations which they may find themselves in.

This Conflict of Interest policy outlines the standard of behavior expected of Gambia Revenue Authority employees. It is designed to assist employees in understanding their responsibilities and obligations and provides guidance whenever they are faced with an ethical dilemma or conflict of interest. By their employment, employees are in a unique position of trust. They are therefore required to uphold standards of ethical behavior that reflect stakeholders' expectations.

Conflict of interest which constitutes an unethical behavior, and corruption, affects the functions and operations of the Authority and have the effect of increasing the cost of doing business, occasioning poor service delivery, loss of revenue and adverse reputation. This negatively impacts on the successful realization of the Authority's vision.

The Authority has established key interventions to tackle conflict of interest. These include: the establishment of the Internal Affairs Unit; formulation of Gift policy, whistle blowing policy and Code of Conduct and Ethics; encouraging the reporting of corruption incidences through different channels, and automation of processes which in turn minimizes human intervention and increases transparency and accountability.

The Board of Directors and Management are all committed to the full implementation of the Conflict-of-Interest Policy and supports all measures necessary to ensure that it is enforced. Employees and stakeholders are expected to read and understand this policy, uphold the rules and standards established in it, and comply with all applicable provisions of this policy.

Failure to adhere to this policy attracts penalties in accordance with the Code of Conduct.

Start Date	February 2023
Date of Last Review	N/A (this is the first version)
Effective Date of Revised Version	January 2026
Replaces	N/A (this is the first version)
Approved By	GRA Board of Directors

DEFINITION OF TERMS

The Authority

Refers to The Gambia Revenue Authority

Conflict of Interest Register

Form(s) used to register registrable interests.

Board

Members appointed into the GRA Board as Directors.

Employee

Refers to GRA staff

Conflict of Interest

A situation where an employee is directly or indirectly interested in any contract, proposed contract or other matter in the organization and is present at any meeting of the organization at which the contract, proposed contract or other matter is the subject of consideration.

1.0 INTRODUCTION

GRA recognizes the value of transparency and objectivity in its operations, and therefore supports the declaration and management of conflict of interests in the performance of official duties by all staff.

In order to make sound professional decisions, GRA employees should ensure that their objectivity is not compromised. In addition, employees' judgement, choices and actions can be impaired if their private and personal interest interfere with those of the Authority. In this regard, employees are expected to safeguard their objectivity by avoiding financial, business, and other relationships that might compete with GRA interest. Staff who exercise discretionary powers, which if misused or abused, could benefit themselves, relatives, friends, business or community groups must remain especially alert.

Therefore, in order to promote an efficient and effective service delivery, staff shall uphold the corporate values by ensuring that they do not give preferential treatment or privileged access to services to internal or external clients.

1.1 VISION AND MISSION

i. Vision

To be a highly efficient revenue administration that enhances national growth and development.

ii. Mission

To promptly assess, collect and account for revenues legally due to government in a fair and transparent manner.

1.2 CORE VALUES

i. Honesty & Integrity

Application of the laws, rules and regulations fairly with the highest standards of trust and honesty.

ii. Professionalism

Commitment and demonstration of the highest level of standards and ethics in the execution of one's duties in order to attain excellence.

iii. Fairness & impartiality

Equal, responsible and consistent application of the laws, rules and regulations and administering our requirements reasonably.

iv. ***Commitment and Teamwork***

Dedication and effective use of time through joint efforts for the timely execution of duties to achieve set objectives.

2.0 PURPOSE

This Policy aims to guide and assist all employees and other stakeholders in identifying situations that may present conflict of interest situations. It is also meant to augment mechanisms for disclosure of conflict of interest and its effective management. The declaration of a conflict of interest does not resolve a conflict, hence the requirement for additional measures to manage the conflict.

3.0 APPLICATION OF THE POLICY

The policy applies to the following: -

All GRA employees who are obliged to identify and declare conflict of interest situations in the course of discharging their duties.

GRA management that has the responsibility to ensure that conflict of interest situations are managed appropriately within the Authority.

4.0 SITUATIONS OF CONFLICT OF INTEREST

4.1 A conflict of interest arises when someone becomes involved in activities that could impair or be perceived to impair their official judgement. A GRA staff's private interest includes any advantage to himself or herself, to his or her relatives and associates, or organizations with which he or she has or has had business relations. Such competing interests could make it difficult for staff to fulfil their duties impartially and could improperly influence the performance of their official duties and responsibilities.

- 4.2 An apparent (or perceived) conflict of interest exists where it appears that individual private interests could improperly influence the performance of their duties and responsibilities whether or not this is, in fact, the case. Individuals must be conscious that perceptions of conflict of interest may be as important as an actual conflict.
- 4.3 A potential conflict of interest arises where an individual has a private interest which is such that an actual conflict of interest would arise if the member were to become involved in relevant (that is conflicting) official duties and responsibilities in the future.
- 4.4 Conflict of interest is contextual and therefore the nature of profession or position as well as the nature of activity objected to must be studied to determine whether a conflict of interest existed. A conflict of interest arises where a party exercising an employment or public duty has an interest that a reasonably informed person would conclude that there was influence in the exercise of the party's duty.
- 4.5 A *real conflict arises* where a conflict of interest exists.

Having conflict of interest is not in itself evidence of wrongdoing. A conflict of interest can however become an issue when an individual fails to disclose, uses, or tries to use the same for the purpose of influencing the outcome of a decision.

5.0 SITUATIONS LEADING TO CONFLICT OF INTEREST

Conflict of interest arises when relevant stakeholders (identified in Part 3.0 of this policy) find themselves in situations where: -

- 5.1 They can influence performance of duty (E.g., Employment decisions, awarding of tenders, staff appraisal etc.) according to their own interest and circumstances.
- 5.2 Their interests or an interest of those he/she is connected to, conflict with their duty as an employee or as a staff of the Authority.

6.0 TYPES OF CONFLICT OF INTEREST

The following are listed as the most common types of Conflict of Interest situations.

6.1 Self-dealing

Refers to the conduct of an employee that consist of taking advantage of their position in a transaction and acting in their own interests rather than in the interests of the Authority.

Ideally it is a situation where private interest collides with that of the Authority. For example,

- ✓ Privately held business interest in businesses doing business with the Authority.
- ✓ Where a staff enters a business dealing that is in the interest of the supplier rather than the Authority.

7.0 POLICY GUIDELINES

This policy provides guidance of acceptable conduct by all employees while transacting business for the Authority and to avoid conflict of interest in the course of discharging their duties.

8.0 POLICY PROVISIONS

This Conflict of Interest policy provides as follows;

8.1 All employees shall use best efforts to avoid being in a situation where the officer's personal interest conflict or appear to conflict with the officer's official duties.

8.2 An employee shall consistently conduct the Authority's business without being influenced by considerations of personal advantage or gain.

8.3 Employees shall not hold shares or have any other interest in a company, partnership, or a body directly or indirectly if the holding of those shares or having the interest would result in a conflict with his/her duties.

8.4 Where an employee is present at a meeting, or other decision-making proceedings, and an issue which is likely to result in a conflict of interest is to be discussed, the employee shall declare the interest at the beginning of the meeting or before the issue is deliberated upon and recuse themselves from the proceedings.

- 8.5 A declaration of a Conflict of Interest under (8.4) shall be recorded in the minutes of that meeting.
- 8.6 An employee is expected to identify and disclose potential conflicts of interest that may arise in the course of their duties and report to the supervisor, chair of any relevant meeting or to Internal Affairs in the prescribed format.
- 8.7 Employees should ensure that any activity that is not work related or personal interest is kept separate from official position at the Authority and does not interfere with their service and working hours or influence decisions made while working at or for the Authority.
- 8.8 An employee should not in their private capacity participate in a tender for supply of goods or services to the Authority.
- 8.9 A staff shall not engage in any activity or transaction or acquire any position or function, whether paid or unpaid, that conflicts with the interest of GRA. Where it is not clear whether an activity is conflicting with the Authority's interest, a staff should seek advice from your supervisor and/or Internal Affairs Unit.
- 8.10 A staff must declare membership of, or association with, organizations that could detract the official from their position or proper performance of their duties.
- 8.11 An employee shall not influence the award of a contract to:
- a. Themselves.
 - b. Spouse/child /parents or siblings (direct relative).
 - c. A business associate or agent.
 - d. A corporation, private company, partnership, or other body in which the officer has a substantial or controlling interest.

10.0 ROLES AND RESPONSIBILITIES

10.1 Board of Directors

The Board provides general stewardship in ensuring mainstreaming of principles of good governance in the Authority, and in particular through approval of this policy for operationalization.

10.2 Management

- i. Provide leadership and support in management of COI among employees.
- ii. Recommend the Conflict of interest policy to the Board for approval
- iii. Direct on the appropriate actions to be taken by an employee who's declared COI is likely to impair the impartial discharge of his or her duties.

10.3 Internal Affairs

- i. Develop and review conflict of interest policy in line with relevant statutes and regulations.
- ii. Carry out employee awareness and sensitization on the provisions of this policy.
- iii. Submit COI declaration data to statutory bodies as and when they fall due or requested.
- iv. Maintain a conflict of interest register in the prescribed form (*appendix i*) in which an employee shall register the interest, stating the nature and extent of the conflict at departmental, Unit, and corporate level.
- v. Provide directions to staff on COI management through staff awareness and sensitization programs and circulars.
- vi. Enforce sections for Violations of COI policy and any other provisions.

10.4 Staff

- I. Adhere to the provisions of this policy.
- II. Comply with any directive issued by management for purposes of managing conflict of interest
- III. Always strive to avoid conflict of interest situations.
- IV. Be alert to any actual or potential conflict of interest.
- V. Take steps to avoid such conflict.

- VI. Disclose to his or her supervisor any such conflict as soon as he or she becomes aware of it.
- VII. Comply with any final decision to withdraw from the situation or to deprive himself or herself of the advantage causing the conflict as a way of resolving the conflict.

11.0 FORMS FOR DECLARATIONS OF CONFLICT OF INTEREST

The declarations shall be in the Form(s) provided for on page 13 of this Policy.

12.0 BREACH OF THE POLICY PROVISIONS

Breach of the provisions of this policy will constitute a gross misconduct and disciplinary action will be taken against staff as per the Code of Conduct.

APPENDIX I

REGISTER OF CONFLICT OF INTEREST FORM



Register of Conflict
of Interest - GRA Dra

APPENDIX II

DECLARATION OF CONFLICT OF INTEREST FORM

(To be submitted in DUPLICATE to Appointing Authority)



Declaration of
Conflict of Interest F