



**LESOTHO REVENUE AUTHORITY
WHISTLE BLOWING POLICY**

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1.0 DEFINITIONS AND INTERPRETATION

1.1. In this Policy, unless the context otherwise requires –

“Assistant Commissioner” means the Assistant Commissioner Investigations and Intelligence;

“Authority” with the capitalized “A” shall mean the Lesotho Revenue Authority as established under the Lesotho Revenue Act No. 14 of 2001;

“Contractor” includes even a prospective contractor and supplier;

“Country” means the country of Lesotho as interpreted in section 1 of the Constitution of Lesotho;

“Board” means the Board of Directors of the Lesotho Revenue Authority;

“Commissioner” means the Commissioner Revenue Compliance;

“Commissioner General” means the Commissioner General of the Lesotho Revenue Authority appointed under section 17(1) of the enabling Act;

“Disciplinary Offence” includes any contravention or breach of the administrative rules of the Lesotho Revenue Authority;

“High Profile Taxpayers” means any VIP and Large Taxpayer as understood within the Authority from time to time;

“Law” means any instrument having the force of law made in exercise of a power conferred by a law or the common law as understood under the laws applicable in the Kingdom of Lesotho;

“Ministry” means Ministry of Finance and Development Planning;

“Offence” includes any contravention or other breach of, or failure to comply with any provision of any revenue law applicable in Lesotho for which a penalty is provided;

“Person” includes any company or association or body of persons, corporate or incorporate;

“Personnel” means any Lesotho Revenue Authority’s staff member, whether permanent, temporary or contracted;

“Policy” means this Whistle Blowing Policy;

“Whistleblower” means any person, who reports a concern under this Policy;

“Power” includes any privilege, authority or discretion;

“Recovered Revenue” means any taxes or penalties of duties that would otherwise have not been recovered but for the successful

investigations and intelligence initiatives as a result of information from a whistleblower.

“Revenue Law” means any Act enacted by the National Assembly of Lesotho for the purposes of revenue collection, or any subsidiary legislation made by the Assembly in so far as the Government of Lesotho may confer powers on the Lesotho Revenue Authority or subject to the definition of the word “revenue” under section 2 of the Lesotho Revenue Authority Act 14 of 2001.

“Taxpayer” means any person subject to taxation under the revenue laws of Lesotho;

“Writing” includes writing, printing, lithography, typewriting, and any other mode of representing words in visible form.

2.0 INTRODUCTION

- 2.1 This Policy is in furtherance of the Authority desire to affirm its commitment on organisational integrity and to intensify the fight against fraud and corruption related offences.
- 2.2 The Policy sets forth the conditions and procedures for investigations of allegations of corruption, fraud and any other misconduct. It takes cognizance of the commitment by the Authority in preventing and combating fraud, corruption and misconduct.

3.0 PURPOSE

- 3.1 The Authority is committed to maintaining the highest possible standards of ethical and legal conduct. In line with this commitment and in order to enhance good governance and transparency, the main aims of the Policy are to provide an avenue for raising concerns related to fraud, corruption or any other misconduct (as defined in clause 5.2.3 below) and to ensure that persons who disclose information relating to tax evasion, corruption or any other misconduct will be protected from retaliation and victimisation (as defined in clause 10.3 and 10.4 below).
- 3.2 The Policy further aims to:
 - 3.2.1 Encourage employees and taxpayers to raise serious concerns and suspicions and to act upon them;
 - 3.2.2. Provide ways for employees to raise those concerns and get feedback on any action taken as a result;
 - 3.2.3 Ensure that Whistleblowers get a response to the reports they have given and that they are aware of how to pursue them if they are not satisfied with any action taken or non action thereof;
 - 3.2.4 Reassure employees and stakeholders that if they raise any concerns in good faith and reasonably believe same to be true, they will be protected from possible reprisals or victimization;
 - 3.2.5 Promote integrity in the behaviour of the Authority's employees.
- 3.3 This Policy is therefore meant to assist the Authority in achieving its main objectives of:
 - 3.3.1 Collecting Revenue;
 - 3.3.2 Creating a fair and effective revenue environment;
 - 3.3.3 Promoting Voluntary compliance;

- 3.3.4 Building a strong and sustainable organization;
- 3.3.5 Enhancing the LRA's corporate image;
- 3.3.6 Fighting corruption and tax evasion.

4.0 ANCHORS OF THE LESOTHO REVENUE AUTHORITY SERVICE DELIVERY

- 4.1 The Authority's strategic objectives amongst others put emphasis on fighting corruption and tax evasion and this would be enhanced by the institution of a whistle blowing Policy.
- 4.2 Consistent with its objective on fighting corruption, the Authority shall have a reliable, effective and efficient mechanism that allows third parties, the Authority's personnel, and other parties to confidentially report cases of corruption and tax evasion by the Authority's personnel and tax payers or any other person.
- 4.3 Internally, there are a number of instruments and initiatives that enhance deterrence, prevention and detective controls. Effective implementation of the Policy framework will foster an environment in which management of the Authority sets the control philosophy and operating style by raising awareness on matters of integrity and ethical values, assignment of authority and responsibility, and reinforcement of internal controls.
- 4.4 The Authority personnel participated in the development of the Service Standards which demand the highest standard of ethics, honesty, integrity and accountability at all times and delivery of the best quality services to the clients with utmost rigour, efficiency and transparency. These standard core values would be further fostered by a credible whistle blowing Policy where all malpractices and complaints on criminal conduct are handled.
- 4.5 The Service Standards encourage the Authority personnel to avoid actions that would reflect unfavourably on their position as servants of the nation. The Authority personnel are required to exercise judicious discretion in official business and to avoid situations of real or apparent conflict between their private interests and their Authority-related duties.

5.0 COVERAGE AND SCOPE

- 5.1 In line with the Revenue Laws and administrative regulations, the Authority personnel are required to disclose acts related to corruption, tax evasion or any other misconduct that come to their attention. Similarly, in line with this Policy any person is requested to disclose acts of corruption, tax evasion and any misconduct including such acts that involve the Authority's personnel and/or a third party as well as actions that undermine operations and the mission of the Authority.
- 5.2 The typical disclosures thus required of the Authority's personnel and concerned Third Parties include, without limitation, the following:
- 5.2.1 Fraud, as ordinarily defined under the Common Law.
- 5.2.2 Corruption, which means but not limited to, the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another party.
- 5.2.3 Any other activity which undermines the Authority's operations and mission like:
- Theft;
 - Embezzlement;
 - Defrauding or attempting to defraud the Authority;
 - Defrauding or attempting to defraud the Taxpayer;
 - Tax evasion or abetting tax evasion;
 - Accepting or offering bribe(s) in respect of any Authority business;
 - Unauthorized removal of property from Authority premises;
 - Removing, altering or destroying official records;
 - Illegal importation or exportation of goods;
 - Abuse of office;
 - Smuggling or abetting smuggling;
 - Drug trafficking or abetting drug trafficking;
 - Providing false or misleading information or evidence for Authority records;
 - Any form of dishonest conduct;

- Undeclared conflict of interest;
- Victimization or maltreatment following a concern;
- Any other act that may be interpreted to undermine or negate the mandate of the Authority of collecting public revenue.

- 5.3 Whistle blowing and complaints should be made in the reasonable belief that what is being reported is true. Allegations and concerns expressed anonymously shall be considered by the Authority. The factors to be considered shall include, without limitation, the seriousness of the allegation, its credibility, and the extent to which the allegation can be confirmed or corroborated by attributed sources.
- 5.4 This Policy does not apply to complaints of the Authority's staff associated with non dishonesty or those that are normally handled by the Human Resource Division and other mechanisms established by the Authority for such grievances (for example; coming to work late). However, where in the view of the Whistleblower factors such as probation reports, performance evaluations, work assignments and opportunities or any form of harassment is being used by management in a retaliatory manner to himself, the Policy shall apply.
- 5.5 The success of this Policy depends in part on the conscience and professional ethics of the whistleblower or complainant and the attendant assurance of confidentiality. Nonetheless, perceived ostracism by peers, harassment or victimization by Management can be disincentives to whistle blowing. To avoid the psychological pressures which such conflicts can cause whistleblowers and complainants, the Authority shall protect whistleblowers and complainants.
- 5.6 It should be noted that whistleblowers and complainants are reporting parties. They are neither investigators nor finders of fact; they do not determine if corrective measures are necessary; and they do not determine the appropriate corrective or remedial action that may be warranted.

6.0 WHO IS A WHISTLEBLOWER?

- 6.1 A whistleblower is any person or party who conveys or is proven to be about to convey a concern, allegation or any information indicating that tax fraud or evasion, tax-related corruption or any other misconduct is occurring, about to occur or has occurred in the Authority, its operational branches or any other designated place such as ports of entry or customs-controlled areas, taxpayer business area or any other place where a commission or omission

related to tax fraud or evasion may be effected or planned. This part should be interpreted to extend to acts which occur outside Lesotho but planned to have an effect of tax evasion or corruption in Lesotho contrary to the fiscal laws of Lesotho.

- 6.2 Such persons or parties, without limitation, include the Authority's staff, taxpayers, and members of the public or any other person (an attaché, a scheduled worker, an independent consultant contracted by the Authority, Clearing Agents, Contractors and Suppliers of Services to the Authority) who has useful and relevant information relating to tax fraud and evasion, corruption or any misconduct against the Authority.

7.0 REPORTING METHODS

- 7.1 Reporting of tax evasion, corruption or any, misconduct, commission or omission may be done in one of the aforementioned methods:
 - 7.1.1 Personal reporting;
 - 7.1.2 Telephonic reporting;
 - 7.1.3 Electronic mail (e-mail) reporting;
 - 7.1.4 Surface mail reporting.

If the report is in writing, full details of a concern raised should be included and where possible information such as giving names, dates and places, may be given.

- 7.2 The Lesotho Revenue Authority shall establish a Report Centre where all reports by concerned Taxpayers, the public, the Authority staff or any other person may be reported.
- 7.3 The Report Centre shall have all facilities necessary for receiving and handling reports of tax evasion and corruption.
- 7.4 Other Reporting Options
 - 7.4.1 For Authority's Employees; employees can report to their immediate supervisors, Team Leaders, Managers, Directors/Assistant Commissioners and or Commissioners.
 - 7.4.2 Taxpayers can report to station managers, or anyone left in charge where the incident had occurred, occurring or about to occur.
 - 7.4.3 The reporter may reserve his/her identity where he/she wishes to remain anonymous.

7.5 If the concern involves the employee’s immediate manager, Head of Division or Director/Assistant Commissioner, Commissioner, Commissioner General or for any reason the Whistleblower would prefer not to tell them, the report can be raised directly with the Internal Affairs. The suggestion boxes supplied at different LRA service points can also be used.

The Contact details for Internal Affairs are:

E-mail.....internalaffairs@lra.org.ls

Tel/HIA.....+26622324972

Investigators.....+266 22327697/22310317

Fax.....22314323

Toll free no.80022008 (IA)

When using e-mail the **Form A** herein annexed can be used

The contact details for Revenue Compliance Investigations and Intelligence Section are:

E-mail.....intelligence@lra.org.ls

Tel/Assistant Commissioner.....+266 22312658

Tel/Manager Intelligence.....+266 52215059

Fax.....+266 22310338

Website **www.lra.org.ls** (Click on Tax Fraud Icon and download the Fraud Form under the heading/topic “What is Tax Fraud” Then Fill the Fraud Allegation Form).

7.6 Reporting to the Authority’s Board

In the event that the Whistleblower feels that the concern cannot be effectively addressed by the above options, the concern can be raised with the Secretary of the Board for the attention of the Chairman of the Board on the following contact details:

Tel.....+266 22318635

7.7 Reporting to Other Relevant Bodies

If for whatever reason an informer feels that he/she cannot talk to anyone internally, he/she can approach:

The Directorate on Corruption and Economic Offences (DCEO) on the following contact details:

E-mail: info@dceo.org.ls

Fax: +266 22314097

Tel: +266 22313719

Or

The Lesotho Mounted Police Service (LMPS) at any relevant jurisdiction/district. The report(s) may be recorded on the forms provided in the first schedule herein attached.

8.0 WHAT SHOULD BE REPORTED

- 8.1 Reports of tax fraud or evasion by any person.
- 8.2 Reports on the contravention of any law administered by the Authority such as the Customs & Excise Act, Income Tax Act and Value Added Tax Act.
- 8.3 Reports of corruption by staff members.
- 8.4 Any other information that may be relevant and or material to prove tax evasion, corruption or any misconduct against any person whether directly or indirectly.

9.0 PROCEDURE AFTER RECEIVING A REPORT.

9.1 Step 1

If the concern is raised verbally, the person receiving the information should put it down in writing as soon as practicable (preferably while the report is being made) to ensure that it properly reflects the concerns that have been raised.

9.2 Step 2

If Option 1 has been used in reporting, the line manager/s shall as soon as practicable pass the concern to the Internal Affairs Unit/Investigations and Intelligence Section if the concern is about tax evasion and/or corruption.

9.3 Step 3

Once the concern has been reported, it will be registered in suspicious acts register and shall be looked into to assess initially what action should be taken. This may involve an internal inquiry or a more formal investigation. The whistle blower may be apprised of the development of the investigation from time to time where in the judgement of the investigators such appraisal may enlist further cooperation of the whistle-blower or where it is in the best interest of the authority.

9.4 Where appropriate, the matter/s raised may:

9.4.1 be investigated by management through any team nominated, Internal Affairs, Anti Smuggling Unit or the Investigations Section of Revenue Compliance Division;

9.4.2 be referred to the DCEO;

9.4.3 be referred to the police;

9.4.4 be referred to Internal Audit Unit;

9.4.5 be referred to Audit of Revenue Compliance or Customs and Excise Division.

9.5 Within six weeks of a concern being raised, the person (Intelligence Officer/Investigator) looking into the concern may call the Whistleblower, if known, and give an update on the progress of the investigations:

9.6 Subject to confidentiality legal constraints, the relevant employee/taxpayer/any member of the public will normally be informed of the final outcome of the investigation.

10.0 PROTECTION AND REMEDIES FOR WHISTLEBLOWERS

10.1 The Authority will protect the Whistleblower's or complainant's identity.

10.2 The Authority assures all whistleblowers that information given will be treated in a confidential manner and accorded the necessary security around it.

- 10.3 For purposes of this Policy, retaliatory acts, include, but are not limited to: discrimination, reprisal, harassment, or vengeance, whether direct or indirect; recommended, threatened or taken against a whistleblower by any person because the whistleblower has made a disclosure pursuant to this Policy. The Authority will insert clauses in contractual agreements and business agreements with other business entities, undertaking to take punitive action against persons who engage in retaliation.
- 10.4 Under this Policy, acts which constitute victimization are, but not limited to retaliation, ridicule, abuse, threats, unjustified questioning of performance, unjustified transfer, assignment of trivial duties, threat of litigation for breach of confidentiality, dismissal, whether threatened or taken against a whistleblower by any person because the whistleblower has made a disclosure pursuant to this Policy.
- 10.5 In furtherance of clause 11.10 and where the Whistleblower does not wish to reveal his identity, the Head Internal Affairs, the Manager Investigations, Manager Intelligence or Manager Anti-smuggling may make a representation to the Commissioner General or Commissioner or Assistant Commissioner in order to verify whether such person indeed submitted any information in cognizance of this Policy.
- 10.6 The Authority discourages any false or malicious reporting and will endeavour to investigate, verify and follow-up on all reports, information and allegations before instituting legal measures against the suspect/s.
- 10.7 The Authority shall endeavour to investigate all cases, where Whistleblowers are involved, in a careful, cautious and prudent manner in order not to reveal the source of the information or identity of the Whistleblower. This shall also be the case where the subject matter of investigation involves the information which the Whistleblower is expected to know as part of his/her duties.

11.0 EXCEPTION TO DISCLOSURE

- 11.1 The Authority will maintain as confidential the Whistleblower's identity unless:
 - 11.1.1 Such person volunteers to be identified;
 - 11.1.2 Identification is required by law or under the Authority's rules and regulations, where a false accusation has been maliciously made; or

- 11.1.3 The person accused is entitled to the information as a matter of legal right or under the Lesotho Revenue Authority's rules and regulations in the disciplinary proceedings. In such an eventuality, the Authority shall inform the Whistleblower or complainant prior to revealing his or her identity.

12.0 PROTECTION TO EXTERNAL PARTIES

- 12.1 The protection, the Authority can give to external parties shall be limited to the capability of the Authority. Any retaliatory action against any third party or its employees, agents or representatives by the Authority personnel because of a disclosure made by such persons under the Policy will be treated as misconduct and subject to disciplinary action. If retaliation or victimization occurs at the hands of Authority contractors, then the contract in question will become subject to immediate review and possible termination.

13.0 PROTECTION TO LRA EMPLOYEES

- 13.1 Subject to the provisions of this Policy the following protection and sanctions can be among those employed by the Authority depending on the circumstances:
 - 13.1.1 To the extent possible, the LRA shall guarantee confidentiality of the identities of Whistleblowers and Complainants;
 - 13.1.2 Where an individual makes or is in the process of making a report in the reasonable belief that the contents of the report are true, the individual's identity is to be fully protected from any disclosure, even when making referrals to national authorities;
 - 13.1.3 Where a whistleblower is not a member of the Authority, and there is reasonable believe that he or she is threatened with retaliation or victimization because he or she assisted in an investigation or an audit by the Authority, on the recommendation of the line management concerned the Commissioner-General, shall commit the Authority to provide reasonable and appropriate assistance to secure that party's protection;
 - 13.1.4 Where there has been an unauthorized disclosure of the identity of a Whistleblower or someone assisting in the inquiries, the Commissioner General shall institute the appropriate disciplinary measures available in the Authority's rules and regulations.
- 13.2 The Authority shall provide protection against victimization and guarantee employment protection to the Authority's Personnel who

submit a complaint or information indicating tax evasion, corruption or any other misconduct knowing or reasonably believing the complaint or information submitted to be true.

- 13.3 The Authority shall also liaise with other law enforcement agencies to ensure that protection is provided to Whistleblowers in the event that their physical security and their well being is threatened. The measures to be taken will be approved by the Commissioner General on request from Commissioner, Head Internal Affairs or any other Head of Division relevant in each case.

14.0 REMEDIES FROM ACTS OF RETALIATION

- 14.1 Employment remedies available to a Whistleblower against whom there has been retaliation shall be determined by the Commissioner General based upon the findings and recommendations of the line manager and shall include but not be limited to:
- 14.1.1 Reinstatement to the same or comparable position in salary, responsibility, opportunity for advancement and job security if such employee had been dismissed;
 - 14.1.2 Back benefits and pay, with consideration of the likely advancement and salary increases that a staff member would have received;
 - 14.1.3 Compensatory damages, including financial losses linked to the retaliatory action by the Authority and significant emotional distress, including any physical ailments suffered as a result of that distress and related medical costs;
 - 14.1.4 Adjudication expenses, including representation fees, costs of expert witnesses, travel and other costs associated with the claim of retaliation;
 - 14.1.5 Transfer upon the request of the prevailing Whistleblower to another Division/Unit of the Authority where his/her knowledge, qualifications or experience may be relevant;
 - 14.1.6 Intangible benefits, including public recognition of the vindication of the Whistleblower, and in appropriate circumstances public recognition of the contributions of the Whistleblower to the Authority.
- 14.2 The Authority assures all Whistleblowers that it will do all in its powers and abilities to protect them against victimization and retaliatory acts within and outside the organization.

15.0 ACTION UPON RECEIPT OF RETALIATION

- 15.1 Upon receipt of a complaint of retaliation, the Commissioner or Head Internal Affairs shall initiate an investigation and as appropriate, provide interim relief to the Whistleblower, and take such interim remedial action to cure the underlying circumstances.
- 15.2 The Commissioner or Head Internal Affairs shall make appropriate recommendation/s to the Commissioner General. The recommendation will be neither adjudicatory nor a finding on the merits of any issue; rather shall be designed to protect the rights of all parties and the interests of the Authority during the pendency/process of the investigation.
- 15.3 The Commissioner or Head Internal Affairs may seek such modifications or additional actions by the Commissioner General during the course of the investigation as may be necessary.
- 15.4 The interim relief and actions to protect and adjudicate on the rights of the Whistleblower shall be separate processes from the investigation of related underlying issues within the jurisdiction of the Commissioner.

16.0 FURTHER RELIEF AND PROTECTION

- 16.1 In addition to the remedies enumerated above, the line manager/Head Internal Affairs may recommend further relief, as the case may be, as follows:
 - 16.1.1 Where there is a reasonable concern that the employee may suffer personal injury or that the safety and well-being of the Authority personnel's family may be at risk, the Commissioner General shall accord the employee with Whistleblower status and take available measures to secure his or her personal and family safety and security, as an interim relief;
 - 16.1.2 Where the line manager/Head Internal Affairs determines that the Whistleblower is in a life-threatening situation, the line manager/Head Internal Affairs shall take immediate necessary action to protect the Whistleblower and promptly inform the Commissioner General, who shall in turn notify the Board of Directors of the circumstances and actions taken to protect the Whistleblower;
 - 16.1.3 Where Authority personnel has suffered retaliation or is threatened with retaliation because of assistance he or she gave in an investigation or audit, on the recommendations of the line manager/Head Internal Affairs, the Commissioner General shall take steps to prevent such actions from taking

effect or otherwise causing harm to the employee. Consequently, an employee who believes that retaliatory action has been taken against him or her because of whistle blowing or cooperating in an investigation or audit, should contact the Commissioner/Head Internal Affairs with all information and documentation available to them in support of their complaint.

- 16.2 The Commissioner/Head Internal Affairs shall as a matter of exigency review the evidence provided and make a decision or order an immediate investigation. On the recommendation of the Commissioner/Head Internal Affairs, the Commissioner General shall immediately provide protection from retaliation for the affected employees;
 - 16.2.1 Where there is no case to a claim raised by a Whistleblower or Complainant, but it is clear that an employee making such claim acted in good faith, Commissioner/Head Internal Affairs shall ensure that the employee suffers no retaliation.
- 16.3 When established, retaliation against a disclosure made in good faith shall be by itself misconduct and shall be acted upon accordingly.
- 16.4 The Authority's personnel not making allegations in good faith or without reasonable belief that what is being reported is true may be subjected to disciplinary action in keeping with Authority disciplinary rules.
- 16.5 Where an employee can show evidence that prior to the alleged retaliation, she or he, had reported or was in the process of reporting an instance of tax evasion, corruption or any other misconduct, pursuant to any other reporting mechanism provided under this Policy, the Commissioner/Head Internal Affairs shall make such recommendations to the Commissioner General for interim relief as necessary, pending a full investigation following which the Commissioner/Head Internal Affairs shall recommend to the Commissioner General a permanent relief for the whistleblower.
- 16.6 Where an employee can show evidence of being mistakenly identified as a Whistleblower and consequent retaliatory action taken against him or her, the affected employee shall report the matter to the Commissioner/Head Internal Affairs with all information and documentation available to them in support of their complaint. The Commissioner/Head Internal Affairs shall as a

matter of exigency, review the evidence and make appropriate recommendations to the Commissioner General for remedial relief.

- 16.7 Where an employee can show evidence that prior to the alleged retaliation, the employee had reported or was in the process of reporting an instance of tax evasion, Corruption or any other misconduct to the Commissioner or Head Internal Affairs, pursuant to any other reporting mechanism provided under this Policy, such employee shall be deemed to have satisfied the minimal burden of proof that he/she was victimised.
- 16.8 The burden of proof shall then shift to the Authority to prove by clear and convincing evidence that the action taken against such employee was for separate and legitimate reasons and not in reprisal or retaliation for the malpractice reported by the employee.
- 16.9 Where the alleged retaliation is by the Commissioner/Head Internal Affairs or threatened by him or her, the report should be made to the Commissioner General.
- 16.10 The Whistleblower shall have a prior opportunity to a brief regarding any communication that may lead to his or her exposure.

17.0 VOLUNTARY DISCLOSURE PROGRAM

- 17.1 The Authority encourages its personnel and all Taxpayers, whether companies or individuals to volunteer information on any tax evasion, corruption or misconduct of which they have knowledge or to which they are privy.
- 17.2 The voluntary disclosure of malpractices may have a mitigating effect in the application of sanctions or penalties to the whistleblower, if he/she was involved in the malpractices.
- 17.3 The disclosure of such information is to facilitate investigations and thus deter or prevent tax evasion, corruption or misconduct.

18.0. CONSIDERATION IN FAVOUR OF INFORMANTS OR WHISTLEBLOWERS

- 18.1 The office of the Commissioner General shall maintain a fund for sensitive investigations' purposes or consideration to informants in relation to service and valuable information provided to the Authority for the purpose of fighting corruption and tax evasion.

- 18.2 Taking into consideration the need for accountability in all LRA transactions, the disbursement of this fund shall not follow the normal disbursement procedures for security purposes.
- 18.3 Commissioner General in consultation with Chief Finance Officer shall determine smooth and safest procedure in the best interest of the LRA and its clients for the disbursement of the funds.
- 18.4 The Commissioner General shall budget for the fund to be used for remuneration of informants. Should the cost exceed the available budget, the Commissioner General shall seek additional funding from the Ministry.
- 18.5 The Assistant Commissioner/Head Internal Affairs shall have the power to make a recommendation to the Commissioner General that, where the gravity of the information permits and the amounts involved in the alleged tax fraud or evasion will make a great difference in the revenue collection or the taxpayer falls under what are termed high profile or there exists any other circumstances that may be specially cited by him/her, the Whistleblower, who shall not be an Authority employee, be paid an amount to be approved by the Commissioner General.
- 18.6 The Disbursement of the fund shall be authorized by the Commissioner General after receiving a request for such purpose.
- 18.7 For security purposes, accountability and transparency, the fund shall only be subjected to audit by Head of Internal Audit personally.

19.0 LEGAL PRIVILEGE

The common law of this country, does not force law enforcement officers to disclose their informants to anyone including the court of law. If therefore, the matter is referred to the LMPS or the DCEO, the officers of those organisations are bound by the law not to disclose where they got their information from.

As far as disciplinary cases are concerned, the Authority has undertaken not to force anyone to disclose his/her source within the boundaries of the law.