

e-CTIM No. 27/2010

9 June 2010

TO ALL MEMBERS

PROFESSIONAL CONDUCT & ETHICAL BEHAVIOUR

Members are reminded that they must, at all times, bear in mind the Rules & Regulations (on professional conduct and ethics) of the Institute in providing tax services to the public and in working together with other members and the relevant Government agencies.

As a general reminder, some extracts are listed below from the Rules & Regulations of the Institute:

- In accepting or continuing a professional assignment or occupation, a member should always have regard to any factors which might reflect adversely upon his integrity and objectivity in relation to that assignment or occupation.
- A member should follow the ethical guidance of the Institute and, in circumstances not provided for by that guidance, should conduct himself in a manner consistent with the good reputation of the profession and the Institute.
- A member should not undertake within his professional practice business activities which are not compatible with those normally undertaken by tax practitioners.
- No member shall give any assistance or his services by the use of his name or in any other manner to advance or promote any illegal activity of a client.
- No member shall mislead his clients or the public by charging an unrealistically low professional fee which may result in the lowering or compromise of professional standards.
- Fees should not be charged on a contingency, percentage or similar basis, save where that course is authorised by statute or is generally accepted practice for certain specialist work.

Members are also reminded that the Institute had also issued its Investigation & Disciplinary Rules recently. Again, as a general reminder, some relevant extracts are listed below:

- Any person (the Complainant) may bring to the attention of the Secretary of Investigation Committee (IC) any facts or matters (the Complaint) indicating that a member of the Institute (the Relevant Member) may have become liable to disciplinary action under the Institute's Articles of Association and Rules and Regulations.
- The IC shall investigate any complaint referred to it and determine whether or not the matter is to be referred to the Disciplinary Committee (DC).
- Upon reference of a complaint to the DC and after due inquiry has been made in accordance with the provisions of these Rules, it is found that any member of the Institute is guilty of

unprofessional conduct as charged, the DC shall impose any one or any combination of the punishment specified below:

- (i) order the name of the member to be removed from the register and he shall cease to be a member of the Institute
- (ii) suspend the member for a period not exceeding three (3) years;
- (iii) order the practising certificate of the member to be cancelled
- (iv) impose upon the member a fine not exceeding five thousand ringgit
- (v) order the member to be admonished, censured or reprimanded
- (vi) order the member to pay the Institute such sum it deems fit and reasonable in respect of costs and expenses of and incidental to any disciplinary hearing before the DC and any investigation conducted by the IC
- (vii) order the member to attend a course of instruction approved by the DC for a period of time to be determined by the DC

In specific instances, the Council shall cause the name of the member who committed the offence and the decision of the DC to be published in the official journal of the Institute and/or in any other publications to be determined by the Council. In addition, the Council shall inform all relevant Government licensing authorities and any other interested body of the decision of the DC and the disciplinary punishment imposed upon the member.

Please be guided accordingly.



Executive Director
Chartered Tax Institute of Malaysia

For queries or feedback on the CTIM e-circular, please email secretariat@ctim.org.my.

Disclaimer

Although the Chartered Tax Institute of Malaysia has taken all reasonable care in the preparation and compilation of the information contained in the CTIM e-circular, the Institute / each party providing the material displayed herein expressly disclaim all and any liability or responsibility to any person(s) for any errors or omissions in the contents of the CTIM e-circular or for anything done or omitted to be done by any such person in reliance whether wholly or partially, upon the whole or any part of the contents of the CTIM e-circular.