INSTITUTE OF PUBLIC ACCOUNTANTS®

By-Laws

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Introduction

Pursuant to Clause 91 of the Constitution, the following By-Laws are made by the Board of Directors for the maintenance of sound practice and the promotion of the interests of the Institute and of the profession and for the prevention of dishonourable practices.

The following By-Laws are made to ensure the smooth operation of the Constitution and follow the structure of the Constitution.

These By-Laws will apply to all Members of the IPA unless noted otherwise.

Chapter 1

Definitions

This following words and expressions in these By-Laws have the several meanings hereby assigned to them unless such meanings are excluded by or are repugnant to the context or subject matter (that is to say):

Administrative action

means a penalty imposed by the Institute on a Member in circumstances where referring the matter to the Disciplinary Tribunal or voluntary resolution is inappropriate. The Professional Conduct Committee will assist, advise and determine cases referred to it by the Investigator and to impose appropriate penalties on Members.

Arbitration

means the determination of disputes by the decision of one or more persons called qualified arbitrators.

Board of Directors

means the Board of Directors of the Institute constituted under the Constitution for the management and control of the Institute and of its funds.

Book

includes an account deed writing or document and any other record of information however compiled recorded or stored whether in written or printed form on a microfilm or by electronic process or otherwise.

Complainant

means a person or persons, whether natural person or not, who lodge a complaint or complaints against a Member of the Institute

Constitution

means the Constitution of the Institute.

Chief Executive Officer

means the Chief Executive Officer appointed in accordance with the Constitution.

Committee Member

means a Member of a committee established under the Constitution.

Disciplinary Tribunal

is appointed under the Constitution to hear and decide on complaints against Members.

Divisional Advisory Committee

means a Committee of the Institute established to assist, advise and guide the Division towards the policy objectives established by the Board of Directors.

Divisional Advisory Committee Member

means a Member elected or appointed to a Divisional Advisory Committee in accordance with the Constitution.

Divisional President

means the President for the time being of a Divisional Advisory Committee of the Institute.

Entity

means any partnership, trust, company, or association whether incorporated or not.

Entity Member

means any entity through which:

(a) a person who is a Member of the Institute; or
(b) a Member or number of Members of the Institute;
provide professional practice services.

Fit and Proper Person Requirements

The Institute requires all Members to conduct themselves and their professional activities with the highest level of professionalism, which includes meeting the standards set in the Constitution, By-Laws, Code of Conduct and Pronouncements, in addition to the standards set out in any applicable laws and/or regulatory requirements relating to statutory registrations, licences or authorisations.

General Meeting

means a General Meeting of the Members of the Institute or a Division thereof (as the case may be or the context may require) lawfully convened and held in accordance with this Constitution.

Institute

means the company called the Institute of Public Accountants.

Investigator

means a person or persons appointed by the Board to undertake investigations on behalf of the IPA in relation to alleged breaches of the Constitution, By-Laws, Regulations and Pronouncements or any matters referred to in clause 98 of the Constitution. The Investigator should not be a Member of the IPA.

Investigations Review Officer

means a person who shall review the work of the Investigator in relation to matters dealing with Members as prescribed in the By-Laws. Such a person shall be a Member of long standing, with experience in relation to matters relating to investigations and disciplinary procedures. The Investigations Review Officer may be, but is not limited to, an Officer of the IPA.

Journal

means any journal adopted by the Board of Directors as the official journal of the Institute.

Mediation

means the resolution of complaints by the agreement of the parties to settle complaints with the facilitation of a qualified Mediator.

A Member

means a person who has complied with the Constitution and By-Laws in relation to membership and who has paid all fees and subscriptions due.

Month

means a calendar month.

Officer

has the meaning as defined in the Corporations Act and includes the Investigator and the Investigations Review Officer.

Post

means any form of postage including but not limited to Prepaid Post, Parcel Post, Registered Mail, Courier, Business Post, Next Day Delivery.

President

means the President of the Institute.

Pronouncements

means the Pronouncements issued by the Institute.

Professional Conduct Committee

means a sub-committee of the Board of Directors established to (1) assist, advise and make decisions following a recommendation of an Investigator and/or Investigations Review Officer (as such persons are defined in clause 103 of this Constitution); and (2) assist with any other disciplinary matters as prescribed or contemplated by this Constitution and the Institute's By-Laws (in each case as amended from time to time), subject to the provision that if any time the Professional Conduct Committee does not exist or has otherwise been dissolved, references to the Professional Conduct Committee in this Constitution shall be read as references to the Board of Directors.

Professional Practice

means the provision of accounting services to the public, including services relating to:

a) taxation;
b) auditing;
c) financial or investment advice;
d) business or management consulting;
e) superannuation;
f) insurance;
g) information technology; and
h) other services as prescribed by the Institute from time to time

Qualified Arbitrator

means a person or persons whom the Board of Directors recognise as being competent to conduct arbitration between the complainant/s and a Member.

Qualified Mediator

means a person or persons whom the Board of Directors recognise as being competent to conduct mediation between the complainant/s and a Member.

Register

means the register of Members of the Institute to be kept pursuant to the Corporations Act.

Regulations

means the Regulations of the Institute created in accordance with this Constitution.

Voluntary resolution

means a remedial course of action an Investigator may suggest to a Member the subject of a complaint. The Investigator may only suggest remedial action when, with the approval of the Investigations Review Officer, it has been found that the Member has a case to answer. Such remedial action may include an undertaking by the Member to participate in Continuous Professional Development in a certain area.

Written and In Writing

Includes:

All modes of representing or reproducing words in a visible form.
Words importing the singular number include the plural number and words importing the plural number include the singular number.
Headings and footnotes are for ease of reference and shall not affect in any way the interpretation or construction of the clause or clauses to which they refer.

Chapter 2

Name, registered office and objects of the Institute

2.1 Objects

Professional conduct

2.1.1 Pursuant to Clause 91 of the IPA Constitution, the Board of Directors promulgates this By-Law which incorporates the principles of professional ethics. Members of the Institute shall abide by these principles irrespective of their Membership status and they shall seek Guidance from detailed Pronouncements on sound practice and conduct as the Board of Directors promulgates from time to time.

Professional competence

2.1.2 The ethical requirements of the Institute shall be based upon the following fundamental principles by which Members shall be governed in the conduct of their professional relations with others:

Integrity

A Member shall be straightforward, honest and sincere in all facets of their professional work.

Objectivity

A Member must be fair and must not allow prejudice or bias to override their objectivity.

Independence

When carrying out their duties, a Member shall both be and appear to be free of any interest which might be regarded, whatever its actual effect, as being incompatible with integrity and objectivity.

Confidentiality

A Member should respect the confidentiality of information acquired in the course of their work and should not disclose any such information to a third party without specific authority or unless there is a legal or professional duty to disclose.

Technical Standards

A Member should carry out their professional work in accordance with the technical and professional Standards relevant to that work. Members of the Institute are obliged to comply with accounting and auditing Standards.

A Member has a duty to maintain their level of competence throughout their career. They should only undertake work that they can expect to complete with professional competence.

Ethical behaviour

Members should conduct themselves in a manner consistent with the good reputation of the Institute and refrain from any conduct which might bring discredit to both the Institute and the accounting profession.

Membership applicants who have incurred a criminal conviction in Australia or overseas are required to declare this information on their membership application and/or PPC application, or if already a Member, notify the Institute as soon as practicable. In addition, if a Membership applicant or a Member has had actions brought against them by a professional body or a regulatory body including, but not limited to, Australian Securities and Investments Commission, the Tax Practitioners Board, or is an undischarged Bankrupt or has been a Director of an entity subject to any form of external administration, is obliged to formally advise the Institute in writing as soon as practicable of the nature of the action and any penalty imposed. A case-by-case assessment will be undertaken to determine eligibility for membership and/or eligibility for a PPC. If already a Member and a Member fails to notify the Institute of such matters, disciplinary action or forfeiture of membership may be actioned by the CEO or delegated officer. Any action taken by the Chief Executive Officer pursuant to this By-law shall be reported to the Board at its next meeting.

2.1.3 Members shall abide by:

(a) the following Pronouncements of the Board of Directors:

- Pronouncement 4: Quality Review Program;
- Pronouncement 7: Continuing Professional Development;
- Pronouncement 8: CPD - Affiliate and AAT Designations,
- Pronouncement 12: Administration of Member Compliance.

(b) all Standards, Guidance Notes and other authoritative interpretations that the Accounting Professional and Ethical Standards Board (APESB) may promulgate from time to time, e.g. Standards in particular are prefixed ‘‘APES’’ & Guidance Notes ‘‘GN’’;

(c) all Standards, Guidance Statements and other authoritative interpretations issued by the Auditing & Assurance Standards Board of Australia, e.g., Standards in particular are prefixed ‘‘ASA’’;

(d) all Standards, interpretation and other authoritative Guidance issued by the Australian accounting Standards Board, i.e. Standards in particular are prefixed ‘‘AASB’’; and

(e) any other Pronouncements the Board of Directors may promulgate.

Chapter 3

Members

3.1 Members

Admission

3.1.1 The Institute shall enter into the Register of Members applicants who shall:

(a) apply in writing on the prescribed form, be of good fame, integrity and character and pay the prescribed fee for admission;

(b) in the case of admission as an Associate (AIPA), the applicant must provide documentary evidence of being:

(i) the holder of Australian educational qualifications approved by the Board of Directors; or

(ii) the holder of overseas educational qualifications approved by the Board of Directors; or

(iii) an Associate of another professional accounting membership body approved by the Board of Directors;

(c) in the case of admission as a Member (MIPA), the applicant must provide documentary evidence of being:

(i) a Member of another professional accounting membership body approved by the Board of Directors; or

(ii) the holder of Australian or overseas educational qualifications approved by the Board of Directors; and

(iii) Successful completion of Stage-1 of the IPA Program or equivalent approved by the Board of Directors; and

(iv) Successful completion or full exemption of the Mentor Experience Program;

(d) in the case of admission as a Fellow (FIPA), the applicant must provide documentary evidence of being a Fellow of another professional accounting membership body approved by the Board of Directors;

(e) comply with the IPA's Continuing Professional Development (CPD) requirements; and

(f) comply with such other conditions and possess such other qualifications as the Board of Directors may prescribe either generally or in a particular case.

Fees and subscriptions - admission

3.1.2 Every person who applies for membership and is entitled to be admitted shall, before their name is entered in the Register of Members and before they become entitled to the privileges of membership, pay the full admission fee, first annual subscription and any other fees due, subject to By-Law 3.1.3. The Board of Directors may vary or waive any fee or subscription.

3.1.3 All persons being admitted to membership after July each year shall pay a pro rata amount calculated on a monthly basis commencing from the month of lodgement of the application.

Advancement in Membership designation – Associate to Member

3.1.4 For advancement from Associate to Member, the Institute shall advance and enter into the register of Members the new Membership designation of applicants who shall:

(a) apply in writing on the prescribed form and pay the prescribed fee for advancement to Member status; and

(b) provide documentary evidence of being a Member of another professional accounting membership body approved by the Board of Directors; or

(c) provide documentary evidence of successful completion of Stage-1 of the IPA Program or equivalent approved by the Board of Directors and successful completion or full exemption of the Mentor Experience Program; or

(d) comply with such other conditions and possess such other qualifications as the Board of Directors may prescribe either generally or in a particular case.

Advancement in Membership designation Member to Fellow

3.1.5 For advancement from Member to Fellow, the Institute upon the recommendation of the relevant Divisional, shall advance to Fellow and enter into the Register of Members this new membership designation where applicants:

(a) apply in writing on the prescribed form and pay the prescribed fee for advancement to Fellow status; and

(b) provide documentary evidence of being a Fellow of another professional accounting membership body approved by the Board of Directors; or

(c) provide documentary evidence of not less than 10 years experience in accountancy or in a related field, the last 5 years of which are at an appropriate senior level and have been a Member status for a period of not less than 7 consecutive years at the time of application; or

(d) comply with such other conditions and possess such other qualifications as the Board of Directors may prescribe either generally or in a particular case.

Fees and subscriptions – advancement

3.1.6 All Members advancing in designation shall pay the difference between the full subscriptions applicable to both membership designations as well as the advancement fee prescribed by the Board of Directors. The Board of Directors may vary or waive any fee or subscription.

Additional designations within classes of Membership

3.1.7 The Board of Directors may at any time it sees fit, introduce additional designations for Members within the existing classes of membership in Clause 24 of the Constitution. These designations will not replace the classes of Membership in Clause 24.

3.1.8 These additional designations may apply to all Members or may be specialised to reflect particular skills, knowledge or education a Member may have attained.

3.1.9 The Board of Directors may determine the post-nominal to be used with that additional designation. The Board of Directors may further determine how that post-nominal is to be used.

3.1.10 The Board of Directors may set and amend any requirements above and beyond the existing requirements for membership of a particular class of membership for entry into an additional designation. This may mean that the Board of Directors may set no additional requirements.

3.1.11 The Board of Directors may set an additional fee to process the application and promote the additional designation and the Board of Directors may set an additional on-going fee for maintenance of that designation for Members within that designation.

Movement to retired Member status

3.1.12 Applications from Members to move to retired status will be considered on the following basis:

(a) the applicant has been a Member for more than 5 years or endorsed by the Chief Executive Officer or the Chief Executive Officer's nominee; and

(b) the applicant is retired from full time employment, although they may still be employed in minor part-time activities.

3.1.13 Members of retired status undertake to advise the Institute of any changes to their circumstances subsequent to being moved to retired Member status.

3.1.14 Members of retired status retain all rights to benefits and entitlements of Membership.

Fees and subscriptions – retired Members

3.1.15 The fee for Members of retired status, as determined by the Board of Directors from time to time, shall not be less than the cost of maintaining membership together with any other appropriate fees.

Continuation of membership

3.1.16 Members must at all times be of good fame, integrity and character. Those Members who are alleged to not be of good fame, integrity and character who are alleged to have breached the Institute's Code of Ethics (APES 110) shall be subject to the Institute's investigation and discipline process set out in Chapter 7 of the Constitution and Chapter 7 of the By-Laws.

3.2 Special cases

3.2.1 The Board of Directors may by resolution passed by a majority of not less than two-thirds of the Board of Directors present and voting dispense with all or any of the requirements of the By-Laws regarding admission or a change of status and admit any person to the Institute and cause their name to be entered into the Register of Members in such status as it thinks fit or grant a change of status to any Member:

(a) if that person or Member has extensive experience in accountancy or in a related field; or

(b) if that person or Member has rendered valuable service in advancing the interests of the Institute; or

(c) for any special reason the Board of Directors deems sufficient.

3.3 Resignation of Members

3.3.1 The Board of Directors delegates to the Institute the responsibility for the removal of any name from the Register of Members who have resigned or who no longer meet the requirements to be a Member as set out in the Constitution, By-Laws, Pronouncements and Regulations of the Institute.

3.3.2 To effect a resignation and removal from the Register, the resignation will be held for a period of six months. The Member will have no voting rights during this period and will not be charged nor have access to Member services of the Institute. The Member will continue to be counted as an active Member. At a time six months following the notification of intention to resign, the Institute will require the Member to certify that they are not subject to any complaint, investigation or regulation action from any other professional body or statutory agency. If a response is not received by the Institute within 28 days of issuing the request of the Member, this will be deemed to be a serious breach of the professional standards of the Institute and the membership will be forfeited and result in a mandatory report to agencies such as the Tax Practitioners Board should the Member be a Registered Tax Practitioner.

3.4 Re-instatement of Members

3.4.1 For re-instatement, every applicant shall:

(a) apply in writing and pay the prescribed fees; and

(b) comply with such other conditions as the Board of Directors may prescribe either generally or in a particular case.

3.4.2 Applications for re-instatement following a membership lapse of more than five years will not be considered unless the Institute is satisfied that the applicant complies with such conditions as the Board of Directors may prescribe either generally or in particular cases.

3.4.3 All applications for re-instatement following forfeiture of membership for disciplinary reasons shall be referred to the Board of Directors for consideration.

3.5 Designations

3.5.1 The Board of Directors prescribes the following IPA designations:

- Associate Institute of Public Accountants (AIPA)
- Member Institute of Public Accountants (MIPA)
- Fellow Institute of Public Accountants (FIPA)
- Pursuant to Clause 137 of the Constitution, the term ‘‘Public Practice Certificate’’ shall be referred to throughout these By-Laws as ‘‘Professional Practice Certificate (PPC)’’.

3.5.2 The Board of Directors prescribes the following IFA designations:

- Associate Institute of Financial Accountants (AFA)
- Fellow Institute of Financial Accountants (FFA)

Chapter 4

General meetings of the Institute

4.1 Voting at general meetings

4.1.1 For the purpose of these By-Laws and of the Constitution of the Institute, the Chief Executive Officer shall be the Returning Officer of the Institute, unless otherwise stated.

4.2 Proxies

4.2.1 The proxy form shall comply with the requirements stipulated at Clause 45 of the Constitution; shall facilitate a choice of votes of either in favour, against or abstain to each resolution; and where appropriate reflect contemporary corporate practice.

Chapter 5

Board of Directors

5.1 Express powers of the Board of Directors

Formation of branches

5.1.1 Pursuant to sub-clause 53.2(u) of the Constitution, the Board of Directors may establish in any geographical place it determines a Branch, from which a Branch Council may be established. Such a Branch Council shall exercise the responsibilities conferred on it and always be subject to the conditions imposed on it by the Constitution, By-Laws and Regulations made and the directions given by the Board of Directors.

5.1.2 Every existing Member and any person who becomes a Member of the Institute shall be part of the Branch in which such person resides unless, for any reason the Board of Directors determines that such a Member shall not be part of such a Branch.

5.1.3 Unless otherwise stated, for the purpose of interpreting the Constitution, By-Laws and Regulations of the Institute a Branch, Branch Council and Branch Councillors shall be considered a Division, Divisional Advisory Committee or Divisional Advisory Committee Member.

5.1.4 A Branch Council does not have the authority to appoint a Director.

5.1.5 The Board of Directors may at its sole discretion and at any time, state when a Branch, Branch Council or Branch Councillor is not to be interpreted as a Division, Divisional Advisory Committee, Divisional Advisory Committee Member, in the Constitution, By-Laws and Regulations of the Institute.

5.2 Office bearers

5.2.1 Unless otherwise resolved by the Board of Directors, nominations of candidates for election as the President or Deputy President of the Institute shall be on the prescribed form (IPA 001) and shall be signed by two or more Directors (not being the candidate) as nominators and countersigned by the candidate.

5.2.2 Candidates for an office referred to in By-Law 5.2.1. must be Directors of the Institute and must not be the Chief Executive Officer should the Chief Executive Officer also be a Director of the Institute.

5.2.2.1 Unless otherwise resolved by the Board of Directors, to qualify for the position of President, a Director is required to have held a position on the Executive Committee of the Institute for a minimum of three years.

5.2.3 Unless otherwise resolved by the Board of Directors, nominations for candidates for an election to an office referred to in By-Law 5.2.1 shall close two weeks prior to the commencement of the meeting at which the Board of Directors is to elect its office bearers (see Clause 83 of the Constitution). The nominations must be received by the Chief Executive Officer or the Chief Executive Officer's nominee.

5.2.4 If only one candidate is nominated for election to an office referred to in By-Law 5.2.1, the Chair of the meeting shall declare the candidate nominated to be elected to the appropriate office.

5.2.5 If more than one candidate is nominated for election to an office referred to in By-law 5.2.1 the candidates will be entitled to submit a ‘‘statement of personal particulars’’ for distribution to the Board of Directors in conjunction with the agenda papers for the meeting described in By-law 5.2.3. The aforesaid statement may contain details about the candidate themselves as well as their personal goals and objectives should they be elected. A ballot shall be conducted in accordance with the following provisions and otherwise as the Board of Directors from time to time determines.

5.2.6 A Director voting shall mark their ballot paper by placing the number 1 in the square opposite the name of the candidate for whom the Director votes as their first preference and shall give contingent votes for all the remaining candidates by placing the numbers, 2,3,4 (and so on, as the case requires) in the squares opposite their names so as to indicate the order of preference.

5.2.7 The Chief Executive Officer or the Chief Executive Officer’s nominee shall conduct the ballot for elections pursuant to Clause 83 of the Constitution.

5.2.8 The ballot shall be conducted as a secret ballot and votes shall be counted as provided in this By-Law.

5.2.9 The Chief Executive Officer or the Chief Executive Officer’s nominee shall count the first preference votes given for each candidate and the candidate who has received the largest number of first preference votes shall, if that number constitutes an absolute majority of votes, be elected.

5.2.10 If no candidate has received an absolute majority of first preference votes then:

(a) the candidate who has received the fewest first preference votes shall be excluded, and each ballot-paper counted to that candidate shall be counted to the candidate next in the order of the voter’s preference; and

(b) if no candidate then has an absolute majority of votes, the process in By-Law 5.2.10 (a) shall be repeated until one candidate has received an absolute majority of votes.

5.2.11 During the exclusion process, if on any count two or more candidates have an equal number of votes and one of them has to be excluded then:

(a) a count of the number of next preferences for the candidates will continue until a candidate is recognised as having few higher preferences than the other candidates. Once this has been established, the candidate with the fewer votes will be excluded;

(b) if at the end of this process, the candidates still have an equal number of votes, then the selected candidate for exclusion will be by the drawing of lots; and

(c) if more than one position is required from the ballot, all voting papers are returned to the ballot, the already appointed candidate is excluded, and a similar vote allocation process is undertaken. This process is continued until the required number of positions has been decided.

5.2.12 The Chair of the meeting shall announce the result of any election and declare the successful candidates as being elected to the appropriate office of the Institute.

5.2.13 If insufficient or no nominations are received, then the office shall remain vacant until a Director is appointed to the office pursuant to By-Laws 5.2.3 to 5.2.12.

Duties of office bearers – President

5.2.14 The President shall preside at all Board of Directors and general meetings of the Institute. Additionally, the President shall represent the Institute on ceremonial occasions.

5.2.15 In the event of the President being absent the Deputy President with the longest tenure on the Board shall preside.

5.2.16 The President shall be an ex-officio Member of all Committees with the exception of the Board Audit Committee.

(a) The President's Medal of Office may be worn by the President on ceremonial occasions.

Duties of office bearers – Deputy President

5.2.17 There shall be two Deputy Presidents elected by the Board. The Deputy President with the longest tenure on the Board will in the absence of the President from a meeting or ceremonial occasion, act for the President.

5.2.18 The Deputy President shall maintain a close liaison with all Divisions.

Duties of office bearers – Vice President

5.2.19 Repealed.

Duties of office bearers – Treasurer

5.2.20 Repealed.

Duties of office bearers – immediate Past President

5.2.21 The immediate Past President shall be a Member of the Executive Committee and undertake any appropriate projects as may be considered necessary.

Term of office of office bearers

5.2.22 Candidates elected to an office prescribed in 5.2.1 of these By-Laws shall hold office for twelve months commencing at the conclusion of the Annual General Meeting following their election. Unless otherwise resolved by the Board or Directors, no Director shall hold the office of either President or Deputy President of the Institute for more than three consecutive terms, but a part term brought about by the filling of a casual vacancy shall not count as a term for the purpose of this By-Law.

5.2.23 Repealed.

5.2.24 A former office bearer shall not be eligible for election to that same office within two years of ceasing to hold that office.

5.3 Committees

5.3.1 Pursuant to sub-clauses 53.2(n) and 53.2(p) of the Constitution, the Board of Directors may establish a Committee to look at any issue or exercise any power the Board of Directors so wishes to delegate from time to time.

5.3.2 In the following By-Laws, the term 'Member' is to be defined as meaning a 'person' who is not necessarily a Member of the Institute.

Structure of Committees of the Board of Directors

5.3.3 The structure for Committees shall be as follows:

(i) Board Executive Committee;

(ii) Committees; and

(iii) sub-Committees of the above Committees.

5.3.4 The Board of Directors shall appoint the Committee Chair of all Committees and shall ratify Members of the Committee.

5.3.5 Role of standing Committees – Executive Committee

(i) Membership: as per Clauses 83 and 84 of the Constitution; and

(ii) Duties: direction of the Institute between meetings of the Board of Directors provided that the Executive Committee shall not make policy decisions unless the Executive Committee is specifically authorised by the Board of Directors.

5.3.6 Role of standing Committees – legislation and standards

5.3.7 Repealed.

5.3.8 Role of standing Committees – Board Membership Committee

(i) Membership: Chair – any Director of the Institute, Member – any other persons suitably qualified, knowledgeable and experienced; and

(ii) Duties: to develop policies on matters pertaining to the attraction, development and retention of IPA Members according to pre-determined Standards of education, professional experience, personal conduct and professionalism.

5.3.9 Role of standing Committees – Resources Policy

(i) Repealed.

(ii) Repealed.

5.3.10 Role of standing Committees – Appeals

(i) Membership: for each specific appeal three persons including the Chair appointed by the Board of Directors and/or the CEO is made up of both Institute Members and non-members. The panel of persons are independent from the Board of Directors and cannot be on any of the Institute's committees, task forces, governance bodies or be employed by the Institute; and

(ii) Duties: to review the decision of the Disciplinary Tribunal where the Member has lodged a notice of appeal against a decision of the Disciplinary Tribunal the effect of which is to suspend or forfeit Membership.

5.3.11 Role of standing Committees – Board Audit and Risk Committee

(i) Membership: Chair – any Director not being the President as prescribed in 5.2.1 of the By-Laws and at least two other Directors; and

(ii) Duties: to provide oversight on the quality and reliability of financial information, financial statements and risk management framework of the IPA Group and liaise with external auditors and undertake projects at the direction of the Board of Directors and the Executive Committee.

5.3.12 Role of sessional Committees – Board Disciplinary Tribunal

(i) Membership: Chair – any Director of the Institute, at least seven Members appointed by the Board of Directors. At least two of the Members are to be lay persons;

(ii) Duties: to determine cases referred to it by the Investigator and to impose appropriate penalties on Members; and

(iii) Term: Members of the Disciplinary Tribunal are to be appointed for a term of two years. At the completion of the term, the Board of Directors may choose to re-appoint such Members of the Tribunal.

5.3.13 Role of Standing Committees – Board Remuneration Committee

(i) Membership: Chair – any director of the Institute. Member – any other persons suitably qualified, knowledgeable and experienced.

(ii) Duties:

(a) reviewing the Employment Agreement for the Chief Executive Officer, making recommendations to the Board regarding the appointment or re-appointment of the Chief Executive Officer and the remuneration policy for same;

(b) ensure the monitoring of performance measures is undertaken as governed by the Chief Executive Officer Employment Agreement; and

(c) review the determination of the total Key Management Personnel Total Remuneration Pool and monitoring the policy of the Board.

5.3.14 Frequency of meetings

5.3.15 Meetings of the Committees are to be held on an as required basis. These meetings can be conducted either by personal representation or by electronic means.

Formation of sub-Committees

5.3.16 Any Committee at its discretion can establish a sub-Committee to report to the Committee on particular issues. This may include forming sub-Committees based on geographical location.

5.3.17 The Committee shall establish the duties and responsibilities for their sub-Committees.

5.3.18 The Committee shall make appointments to their sub-Committees. The Committee shall seek the support of the Institute to find suitable persons for sub-Committees.

5.3.19 The sub-Committees are to report to the Committee on a regular basis.

Record keeping

5.3.20 The Chair of each Committee is to provide written reports on Committee activities for inclusion in each Board of Directors agenda.

Chapter 6

Register of Members

6.1 Register of Members

6.1.1 No name or designation shall be entered onto the Register of Members save on the authority of the Board of Directors nor shall any name be removed from such register nor the status or listing therein be changed save on the like authority.

6.1.2 The Board of Directors delegates to the Chief Executive Officer the responsibility for entering names and designations into the Register of Members when the applicant meets the requirements established by the Board of Directors as per By-Law 3.1 Members.

6.1.3 The Board of Directors delegates to the Chief Executive Officer the responsibility for removal of any name from the register when the Member no longer meets the requirements to be a Member as set out by the Board of Directors as per By-Law 3.3 Resignation of Members.

6.1.4 Member Certificates and Professional Practice Certificates shall be issued as per the Board of Directors resolution(s).

Chapter 7

Investigations and disciplinary procedures

Preamble

The Institute always aspires to the principles of fairness and equity for all parties involved in a complaint (the Member, the complainant and the Institute).

To achieve this aim, the investigation and disciplinary procedures shall be independent of undue influence from any party to a complaint and always act in a prompt and timely manner.

Transparency and accountability of the investigation and disciplinary procedures will assist in ensuring the investigation and disciplinary procedures remain independent.

It is the duty of the Institute to uphold the principles and Standards of the profession and ensure that all Members abide by such at all times. The standing of the Institute and all its Members is dependent on the mutual upholding of the highest Standards.

7.1 Proceedings of Investigators, Investigations Review Officer and Disciplinary Tribunals

In By-Law 7.1, the Professional Conduct Committee means a sub-committee of the Board of Directors, "Tribunal" means the Disciplinary Tribunal and "Chair" and "Executive Officer" are of the Disciplinary Tribunal, wherever occurring, unless stipulated to the contrary, and "Member" includes a person whose membership has lapsed after the complaint or investigation has been initiated.

Lodging a complaint

7.1.1 Any complaint against a Member of the Institute shall be lodged in writing with the Institute or the Institute may itself lay any allegation against or raise in relation to any Member any matter or circumstance which shall come or be brought under its notice and which in the opinion of Institute may need investigation.

7.1.2 Where an Investigator becomes aware that an investigation may be warranted against a Member or class of Members, the Investigator may undertake an investigation, regardless of whether a complaint has been lodged with the Institute. The Investigator will inform the Institute of the reason for undertaking such an investigation.

Handling a complaint

7.1.3 Any complaint against a Member of the Institute lodged with the Institute shall be referred to the Investigator, including complaints that emanate from the Institute's own motion to investigate a matter.

7.1.4 ''Administrative action'' means a penalty imposed by the Institute on a Member in circumstances where referring the matter to the Disciplinary Tribunal or voluntary resolution is inappropriate. The Professional Conduct Committee will assist, advise and determine cases referred to it by the Investigator and to impose appropriate penalties on Members.

7.1.5 The Investigator shall have the power to interview the Member concerned and to obtain information from any source deemed necessary, noting the Institute can only seek further information from the Member or Complainant.

Request for information from a Member

7.1.6 To assist the Investigator, a Member must comply with all reasonable requests for information from the Investigator. The Member must provide that assistance and information to the Investigator within reasonable time as set by the Investigator. The Member may seek an extension of time to comply in writing, which the Investigator will not unreasonably deny.

7.1.7 Failure to provide assistance and information in a timely manner to all reasonable requests of an Investigator shall constitute a breach of Clause 98 of the Constitution.

Recommendation of an Investigator

7.1.8 The Investigator shall compile all relevant information in order to form an opinion from which the Investigator can recommend:

(a) the Member has no case to answer;

(b) if there is a case to answer and it is appropriate to do so, recommend administrative action;

(c) if there is a case to answer and it is appropriate to do so, recommend a voluntary resolution of the complaint; or

(d) if there is a case to answer and administrative action or voluntary resolution of the complaint is inappropriate, refer the matter to the Disciplinary Tribunal to hear the case.

Reviewing the recommendation of the Investigator

7.1.9 The Investigator shall refer their draft recommendations to the Investigations Review Officer. The Investigations Review Officer's proposed determination and associated recommendations will be provided to the Professional Conduct Committee or their nominee as to review and determine as appropriate.

Notice of determination

7.1.10 The Investigator will then communicate the determination to the Member, Tribunal (where appropriate) and the complainant within 21 days of the approval of the Investigator's recommendation by the Investigations Review Officer or the Professional Conduct Committee or their nominee. Notwithstanding this clause, the Investigator may make a decision, with the approval of the Investigations Review Officer or the Professional Conduct Committee, as to an investigation matter and give the Member concerned by notice in writing of the decision.

Other interaction between the Investigator and the Investigations Review Officer

7.1.11 The Investigator may seek the opinion of the Investigations Review Officer or the Professional Conduct Committee in relation to an investigation at any time.

Regular statistical reports

7.1.12 The Investigator must make regular reports to the Board of Directors and the Disciplinary Tribunal on opinions reached from their investigations. This report shall not disclose the names of the parties to the complaint.

Arbitration or mediation

7.1.13 Both the Member and the complainant has the right to appoint an arbitrator or mediator.

7.1.14 The Institute shall not be responsible for the conduct or costs of arbitration or mediation.

Voluntary resolution

7.1.15 Within twenty-one days of receipt of the notice of determination of the offer of a voluntary resolution, the Member shall communicate their decision to accept or reject the voluntary resolution in writing.

7.1.16 If the Member rejects the voluntary resolution, the complaint will proceed to a Disciplinary Tribunal.

Administration action

7.1.17 The Investigator may recommend administrative action where the Investigator believes there is a case to answer, but due to the less serious nature of the allegation, a voluntary resolution or to refer the matter to the Tribunal would be inappropriate.

7.1.18 Administrative action includes but is not limited to:

(a) requiring the Member concerned to undertake specific CPD;

(b) requiring the Member concerned to make undertakings to the Institute;

(c) giving the Member concerned a written warning; or

(d) any other remedial action deemed appropriate.

Disciplinary Tribunal

7.1.19 Upon the Tribunal receiving a notice of determination that the Member has a case to answer, the Tribunal shall meet for the purpose of considering the case and shall hear the case as soon as practicable.

7.1.20 The Board of Directors shall appoint a panel of persons from which each Tribunal is constituted. The panel shall comprise a Chair, a Deputy Chair and other Members appointed by the Board. The panel of persons are independent from the Board of Directors and cannot be on any of the Institute's committees, task forces, governance bodies or be employed by the Institute. A Disciplinary Tribunal panel member cannot be appointed to the Appeals Tribunal panel to hear the same matter.

7.1.21 The Institute shall appoint an Executive Officer to manage the disciplinary process and perform such other duties as set out in these By-Laws.

7.1.22 The Executive Officer will select a Tribunal comprising a minimum of three persons to hear the case against a Member. A Tribunal will compromise either the Chair or Deputy Chair presiding and at least two other Members. At least one Member of each Tribunal hearing a case shall be a lay person.

7.1.23 Where a Tribunal of at least five panel Members is to hear a case against a Member, this Tribunal shall comprise the Chair and at least four other Members, of which two shall be lay persons.

7.1.24 In selecting who shall sit on a panel hearing a case against a Member, the Executive Officer, shall have regard to availability of panel Members and any special skills that may be appropriate to the case.

7.1.25 In the event of the unexpected unavailability of the Chair and Deputy Chair, the other Members of the panel hearing a case against a Member shall appoint a Chair from the panel Members present at the hearing.

Disciplinary Tribunal – Written submission

7.1.26 (1) Where the notice of determination states that in the Institute's view it is appropriate, the Chair may offer the Member concerned:

(a) the opportunity to accept that there is a case to answer in relation to the breach alleged by the Institute; and

(b) to make statements in mitigation.

(2) The Member must indicate in writing, to the Executive Officer by the date stipulated whether or not it is accepted that there is a case to answer.

(3) Where the Member does not accept that there is a case to answer the matter will be referred to the next full hearing of the Tribunal.

(4) Where the Member accepts that there is a case to answer the matter will proceed to the Tribunal in the following manner:

(a) The Executive Officer will select a Tribunal comprising a minimum of three persons to hear the case against a Member. A Tribunal will compromise either the Chair or Deputy Chair presiding and at least two other Members. At least one Member of each Tribunal hearing a case shall be a lay person.

(b) All submissions must be in writing.

(c) The Institute shall appoint an Advocate to prepare a written case against the Member, setting out the correspondence and other information discovered in the process and the reasons the Institute believes there is a case to answer. The Advocate may also state any other information believed to be relevant to a decision by the Tribunal, including any mitigating circumstances in favour of the Member. The Advocate shall also state what level of penalty the Institute is seeking to be imposed against the Member. This material is to be made available through the Executive Officer, to both the Tribunal and the Member concerned.

(d) The Member has 14 days from receipt of the Institute's submission to provide a written submission setting out arguments in mitigation of any penalty.

(e) The Tribunal will then review all the materials before it and reach a decision about what, if any, penalty to impose. The decision will be made in writing and provided to the Member and Institute within 14 days of publication of the decision.

Disciplinary Tribunal Members – obligations

7.1.27 All Tribunal Members will give an undertaking to the Institute to act fairly and honestly in all cases, to excuse themselves from any case where they may be or perceived to have a conflict of interest and to be available for selection unless reasonably excused.

7.1.28 Where a Tribunal Member has consistently not availed themselves to sit on hearings without reasonable excuse, the Chair may request to the Board of Directors that the said Tribunal Member be removed.

7.1.29 Tribunal Members may be required to undergo training or to complete courses approved by the Board of Directors. Failure to comply with any such directive may mean removal from Membership of the panel.

Disciplinary Tribunal hearing – notification

7.1.30 The Member shall be informed in writing of the time and place of the hearing and of the complaint or complaints to be considered, at least twenty one days before the date of the hearing. The Member will be provided with the following documents:

(a) a notice describing the alleged breaches by the Member (including the relevant section(s) of the Constitution, By-Laws, or Pronouncements of the Institute);

(b) a summary of the case setting out the relevant matters relied on in support of the case, a copy of the evidence to be relied upon by the Institute, and the name and details of any witness(es);

(c) a summary of the procedures for appearing before the Disciplinary Tribunal; and

(d) a letter inviting the Member to indicate whether or not the Member intends to appear before the Tribunal in person, via teleconference (or other technological means approved by the Tribunal) or via representation by a third party.

The Institute may seek leave of the Chair to provide the documents referred to in sub-clauses (a) to (d) or additional information to the Member less than twenty-one days before the date set for the hearing. The Chair will grant such leave only in exceptional circumstances and where it will not prejudice the ability of the Member to make an appropriate defence.

7.1.31 At least fourteen days before the date set for the hearing, Tribunal Members shall be provided with copies of all documents relating to the case against the Member.

7.1.32 The Member must respond in writing to the letter referred to in By-Law 7.1.34(d) not less than seven days prior to the hearing date. The Member must also at that time submit to the Tribunal such documentary evidence that the Member wishes to make known to the Tribunal and the name and details of any witness(es) the Member intends to call. Documents submitted less than seven days prior to the date of the hearing will only be considered by the Tribunal where the Chair decides there are exceptional circumstances which do not prejudice the ability of the Institute to make its case against the Member.

If the Member does not intend to appear at the hearing, they may submit statements in writing to the Chair for consideration by the Tribunal.

7.1.33 The Institute shall appoint an Advocate to present the case against the Member. The Institute may appoint such other persons to assist the Advocate as it deems necessary, including Counsel.

Disciplinary Tribunal hearing – Presentation of case

7.1.34 On the hearing of any case against a Member, it is for the Institute to satisfy the Tribunal that a breach has occurred and the case has been proven on the balance of probabilities.

7.1.35 At the hearing of the Tribunal, the Advocate will present the Institute's case first, setting out the reasons the Institute believes there is a case to answer. The Advocate may be supported by any witness(es) and such documentary evidence as is provided by the Institute in support of the case against the Member. The Advocate may also state any other information believed to be relevant to a decision by the Tribunal, including any mitigating circumstances in favour of the Member. The Advocate shall also state what level of penalty the Institute is seeking to be imposed against the Member.

The Member will then respond by presenting any witness(es) and such documentary evidence as has been provided by the Member in accordance with By-Law 7.1.36. Each witness may be cross-examined by the other party. Any Member of the Tribunal may ask any question(s) of either party and any witness(es).

If the Member appears with Counsel at the hearing and has not informed the Tribunal, the Chair will make a determination whether to adjourn the hearing in order for the Institute and/ or the Tribunal to seek engagement with Counsel.

7.1.36 The Member or the Institute may request in writing to the Chair, either at the hearing or in advance of it, that the hearing be adjourned to a future date. It is at the full discretion of the Chair whether or not to grant such an adjournment.

When deciding whether to adjourn a hearing, the Tribunal must take the following into consideration:

(i) An adjournment should only be granted in exceptional circumstances where the reason/s for the adjournment request are clearly specified and documentary evidence in support of it has been provided (e.g. medical certificate).

(ii) A request for an adjournment should be submitted in a timely manner at least 7 days before the scheduled hearing date.

(iii) The number of adjournments should be kept to a minimum to allow for a timely determination to be made. A Member can only be granted a maximum of 3 adjournments over a period of two years from the date of the first hearing date.

(iv) Members are given sufficient notification of the date of the Tribunal hearing. Consequently, members should undertake any necessary actions, including engaging any legal representation in a timely manner. For example, undertaking these actions less than 7 days before the scheduled hearing date that results in a lack of preparation for the hearing without a reasonable basis is not a valid reason to grant an adjournment.

(v) The Tribunal must make their decisions based on the information before them. As such, the lack of evidence is not a reason to adjourn a hearing. The Tribunal should, instead, seek further information necessary for it to make informed and defensible decisions about whether to adjourn the hearing.

If an adjournment application is made by either party, the costs of the original hearing may be included in any determination with regard to apportionment of costs between the parties. In cases where a member seeks an adjournment of an already scheduled Appeals Tribunal hearing and the Member's request for the adjournment was not within the Institute's timeline policy, the Member should bear the costs of the adjournment. This is unless the member's late request for adjournment was beyond the member's control (e.g. a medical emergency).

7.1.37 After both parties have presented their case and the Tribunal is satisfied it has enough information to make a determination, the Tribunal will retire to deliberate. Deliberations will be ''in camera'' and involve only the Tribunal Members. The Tribunal's decision on a case against a Member is to be determined by a simple majority vote of its Members. If there is no majority at first instance, the Chair shall have the casting vote. The role of the Tribunal is to determine if the case against the Member has been proven on the balance of probabilities, but not at this stage to determine the penalty to be imposed.

7.1.38 If the Tribunal determines that the case against the Member has been proven it shall inform the parties accordingly. Where the Member is present, either in person or represented by a third party, such person will be asked to provide any evidence and other matters to be considered in mitigation by the Tribunal with regard to what is the appropriate penalty to impose. If the Member is not present, the Tribunal will take into account any documentation provided by the Member in mitigation of the penalty. After such arguments have been presented, the Advocate will be asked to present the Institute's case with regard to an appropriate penalty to be imposed. Following such presentation, the Tribunal will retire to consider the appropriate penalty to be imposed. The Tribunal's decision is to be determined by a simple majority vote of its Members. If there is no majority at first instance, then the Chair shall have the casting vote. The Institute and the Member shall be informed of the penalty imposed.

7.1.39 If the Tribunal makes a finding that the case is not proven by the Institute, the case against the Member will be dismissed (except as to any right of appeal by the Institute).

Costs

7.1.40 Each party shall bear its own costs of proceedings and representation. The Tribunal will make a determination as to costs even if there is a finding that the case is not proven by the Institute.

Notification

7.1.41 The Executive Officer shall provide a written statement of its decision to be communicated to both parties within 21 days of the conclusion of the hearing.

Effective date

7.1.42 Any order of the Tribunal shall take effect after the end of the appeal period. The appeal period is within 30 days of notice of the finding of the Tribunal having deemed to be served, unless as part of the order the Tribunal directs that all or part of the orders is to take effect on a specific date. A Member shall be deemed to have received the said notice upon delivery, or, if posted, three days after the day of posting in an envelope addressed to the address of the Member in the Register.

Upon receipt of a notice of appeal, the finding (s) and order (s) will be stayed until such time as the matter is determined by the Appeals Tribunal process.

Notification

7.1.43 The findings and orders of the Tribunal shall be publicised by the Institute by the following means:

(a) by way of press release in such terms and manner it directs;

(b) publication in the IPA journal in such terms and manner it directs; and/ or

(c) publication on the IPA's website in such terms and manner it directs;

and shall, for Members subject to an order of censure, suspension or forfeiture of membership set out the name, the breach(es) that the Member was found to have made and the finding(s) of the Tribunal and any other matters the Tribunal determines is necessary. For Members subject to an order of admonishment, fine or other order, the Institute shall determine, what, if any information is made known to the public.

Investigator – regular statistics

7.1.44 The Investigator shall furnish regular reports to the Board of Directors stating such information as the number and type of complaints, what geographical area the complaints are originating from, the action stemming from those complaints, the opinion of the Investigator on the complaint, the decision of the Disciplinary Tribunal and the Appeals Tribunal (if applicable) and the period of time between the lodgement of the complaint and its resolution or to the stage where no further action is required.

7.1.45 The Institute may use the information gathered from the Investigator's report to develop programs to alleviate areas of concern. The Institute shall also pass on this information to appropriate statutory/ regulatory bodies as required.

Disciplinary Tribunal – regulating hearings

7.1.46 The responsibility for regulating hearings of a Disciplinary Tribunal rests with the Board of Directors. The Board of Directors has the responsibility for establishing the procedures necessary for conducting hearings of a Disciplinary Tribunal. Interpretation of the procedures for regulating the hearings of Disciplinary Tribunals rests with the Board of Directors. The Appeals Committee can instruct a Disciplinary Tribunal to re-hear a complaint.

7.1.47 A Disciplinary Tribunal must when following procedures in hearing a complaint, implement those procedures in a manner that is reasonable and in the interests of all parties involved.

Appeals Tribunal – procedures

7.2 Appeals from Disciplinary Tribunal

In this By-Law (7.2), ‘‘Tribunal’’ means the Appeals Tribunal, ‘‘Executive Officer’’ and ‘‘Chair’’ are of the Appeals Tribunal, wherever occurring, unless stipulated to the contrary.

7.2.1 The Tribunal shall comprise of three persons appointed by the Board of Directors and/or the CEO. The Chair shall be determined in accordance with By-Law 5.3.10(i). The other Members of the Tribunal shall be made up of one person who shall be a current Member of the Institute of good reputation and long standing and the remaining Member of the Tribunal shall be a Member of the public in good standing and of such skills and attributes as the Board shall determine necessary for the position. In selecting who shall sit on a panel hearing a case against a Member, the Executive Officer, shall have regard to availability of panel Members and any special skills that may be appropriate to the case.

Pre-hearing steps

Notification of hearing date

7.2.2 Upon receipt of a notice of appeal the Executive Officer will establish a process to set a time, place and date of a hearing of the appeal. The Executive Officer shall not less than 21 days prior to the date of the hearing notify all parties in writing of the date of the hearing. Provided the Chair is satisfied that no prejudice will be suffered by any party to the appeal, the Chair may determine that a period of less than 21 days notice to all parties be provided.

7.2.3 The appeal shall be heard at a time and place convenient to all parties, but shall be finally heard no later than six months after the lodgement of the notice of appeal.

Adjournment of hearing date

7.2.4 Either party may request in writing to the Chair, either at the hearing or in advance of it, that the hearing be adjourned to a future date. It is at the absolute discretion of the Chair whether or not to grant such an adjournment.

When deciding whether to adjourn a hearing, the Tribunal must take the following into consideration:

(i) An adjournment should only be granted in exceptional circumstances where the r reason/s for the adjournment request are clearly specified and documentary evidence in support of it has been provided (e.g. medical certificate).

(ii) A request for an adjournment should be submitted in a timely manner at least 7 days before the scheduled hearing date.

(iii) The number of adjournments should be kept to a minimum to allow for a timely determination to be made. A Member can only be granted a maximum of 3 adjournments over a period of two years from the date of the first hearing date.

(iv) Members are given sufficient notification of the date of the Tribunal hearing. Consequently, members should undertake any necessary actions, including engaging any legal representation in a timely manner. For example, undertaking these actions less than 7 days before the scheduled hearing date that results in a lack of preparation for the hearing without a reasonable basis is not a valid reason to grant an adjournment.

(v) The Tribunal must make their decisions based on the information before them. As such, the lack of evidence is not a reason to adjourn a hearing. The Tribunal should, instead, seek further information necessary for it to make informed and defensible decisions about whether to adjourn the hearing.

If an adjournment application is made by either party, the costs of the original hearing may be included in any determination with regard to apportionment of costs between the parties. In cases where a member seeks an adjournment of an already scheduled Appeals Tribunal hearing and the Member's request for the adjournment was not within the Institute's timeline policy, the Member should bear the costs of the adjournment. This is unless the member's late request for adjournment was beyond the member's control (e.g. medical emergencies).

7.2.5 Where an application is made by a party to adjourn the hearing date because of the late exchange and lodgement of documents, the party in default may be ordered to pay the costs of the other party and the Tribunal out of the delay.

Exchange and lodgement of documents and witness lists

7.2.6 The Executive Officer shall provide to the Tribunal and all parties a copy of the record of findings and orders of the Disciplinary Tribunal together with the statement of facts and documents tendered to the Disciplinary Tribunal no later than the date the notices of hearing date are served.

7.2.7 Copies of all documents to be relied upon by the parties at the hearing and the name and details of any witness(es) the parties intend to call must be exchanged by the parties and lodged with the Chair not less than seven days prior to the hearing date. Documents exchanged by the parties and lodged with the Chair less than seven days prior to the hearing date will only be received in evidence by the Tribunal if the Chair is satisfied that no party will suffer prejudice arising out of the lateness of their exchange and lodgement.

Notification of representation

7.2.8 If a party is to be represented by Counsel or in the case of a Member by another Member, the name of the party's representative and contact details must be provided to the Executive Officer in writing at least seven days prior to the hearing date.

Attendance by teleconference or other means

7.2.9 If a party wishes to provide evidence via teleconference or other technological means details of such must be provided in writing to the Executive Officer at least seven days prior to the hearing date.

Advocate

7.2.10 The Institute shall appoint an Advocate who may be Counsel to present its case. The Institute may appoint other persons to assist the Advocate before the Tribunal.

Procedures before the Appeals Tribunal

7.2.11 The Tribunal will determine its own practice and procedure, however the following processes will be followed (unless otherwise agreed to by all parties):

(a) the appellant will be asked to present their case first, supported by the tendering of documentary evidence and the calling of any witness(es), the evidence of those witnesses may be tested by cross examination by the respondent;

(b) the respondent may then present their case, supported by the tendering of documentary evidence and the calling of any witness(es). The evidence of those witnesses may be tested by cross examination by the appellant, the respondent will then summarise their case and then close;

(c) the appellant may then summarise their case noting matters that were raised in the respondent's case and then close;

(d) during the proceedings, Members of the Tribunal may ask questions of either party and any witness(es); and

(e) a party wishing to contest a penalty imposed by the Disciplinary Tribunal will be provided with an opportunity to make submissions as to penalty.

The other party will then be provided with the opportunity to make answering submissions as to penalty. The initial party will be allowed the opportunity to make responding submissions on the new matters submitted by the other party.

7.2.12 The Tribunal shall have the power:

(a) to obtain and receive additional evidence during a hearing, including evidence from third-party experts;

(b) to adjourn any hearing at any time if it considers it advisable to clarify any facts in dispute or to review new information that may be presented; and

(c) to demand the production of information and documentation deemed necessary to arrive at a satisfactory decision, and may adjourn a hearing to give time for such to be provided.

7.2.13 The appeal must be based on the grounds in 108B of the Constitution.

7.2.14 The Tribunal shall have regard to the decision of the Disciplinary Tribunal but shall not regard it as being presumptively correct nor bound by any of its findings.

Onus of proof

7.2.15 On the hearing of an appeal, it is for the appellant to satisfy the Tribunal that the grounds for appeal have been proven on the balance of probabilities.

Orders of the Appeals Tribunal

7.2.16 Upon completion of all representations by the parties the Tribunal will retire to consider the appeal ‘‘in camera’’ with only the Members of the Tribunal present during its deliberations.

7.2.17 In the case of an appeal against findings and orders/ penalty of the Disciplinary Tribunal, the Tribunal may make one or more of the following resolutions to:

(a) affirm or vary any findings of the Disciplinary Tribunal;

(b) affirm, vary, or rescind any penalty imposed by the Disciplinary Tribunal; and/ or

(c) substitute any other penalty which the Disciplinary Tribunal could have made.

Effective date

7.2.18 The Tribunal shall decide the date of effect of any order it makes.

Costs

7.2.19 Subject to any specific orders the Tribunal makes as to costs, each party shall bear its own costs of proceedings and representation. The Tribunal will make a determination as to costs even if there is a finding that the case is not proven by the Institute.

Notification of findings to appellant and respondent

7.2.20 The Tribunal shall use its best endeavours to publish a written statement of its findings and deliver it to all parties within 21 days of the conclusion of the hearing.

Public notification of findings

7.2.21 The findings and orders of the Tribunal shall be publicised by the Institute by the following means:

(a) by way of press release in such terms and manner it directs;

(b) publication in the IPA journal in such terms and manner it directs; and/ or

(c) publication on the IPA's website journal in such terms and manner it directs;

and shall, for Members subject to an order of censure, suspension or forfeiture of membership set out the name, the breach(es) that the Member was found to have made and the finding(s) of the Tribunal and any other matters the Tribunal determines is necessary. For Members subject to an order(s) of admonishment, fine or other order, the Institute shall determine, what, if any information is made known to the public.

Appeals Tribunal Members - obligations

7.2.22 All Tribunal Members will give an undertaking to the Institute to act fairly and honestly in all cases, to excuse themselves from any case where they may be or perceived to have a conflict of interest and to be available for selection unless reasonably excused.

7.2.23 Where a Tribunal Member has consistently not availed themselves to sit on hearings without reasonable excuse, the Chair may request to the Board of Directors that the said Tribunal Member be removed.

7.2.24 Tribunal Members may be required to undergo training or to complete courses approved by the Board of Directors. Failure to comply with such may mean removal from membership of the Tribunal.

7.3 Public notice of findings

Penalties

7.3.1 The following disciplinary penalties will determine the publication of a Member's name:

(a) forfeiture of membership: Member's name published;

(b) suspension of membership: Member's name published;

(c) censure: Member's name published;

(d) admonishment: Member's name not published; and

(e) any other penalty: Member's name not published

Notice of outcome of hearing

7.3.2 The complainant shall be informed of the outcome of a hearing heard as a result of their complaint within 30 days of the decision being made.

Notice of statutory authorities

7.3.3 The Institute shall pass on to appropriate statutory authorities information regarding Members that may be required by law, regardless of whether the Institute undertakes action in regard to such information itself. The Institute will provide such statutory authorities with the necessary levels of support which may include information regarding Members, and procedures, processes or actions taken by the Institute (or any committee of the Institute (including, without limitation, the Professional Conduct Committee and the Disciplinary Tribunal) including any disciplinary action.

7.3.4 If the Institute becomes aware that a Member has breached the law, it shall forthwith inform the appropriate authorities in relation to such a matter.

7.3.5 The publication of the name of a Member who has received a disciplinary penalty referred to in By-Laws 7.3.1 (a) to (c) shall be published in the official publication and on the website of the Institute.

7.4.1 Repealed

7.5 In exceptional circumstances where the ongoing membership of a Member could bring the Institute into disrepute, the President, on the formal advice of the Chief Executive Officer, has the power to immediately suspend a Member with a view to consideration of the matter of forfeiture of membership by resolution of the Board of Directors.

Chapter 8

Divisions

8.1 Establishment of Divisions

Existing Divisions

8.1.1 The Divisions established by the Board of Directors under Clause 111 of the Constitution are New South Wales, Victoria, Queensland, South Australia and Northern Territory, Western Australia, Tasmania, the Australian Capital Territory and the United Kingdom. The Board of Directors has the power to establish further Divisions.

Divisional Advisory Committee

8.1.2 The Constitution provides that there shall be a Divisional Advisory Committee established in each Division. The Members of the Divisional Advisory Committee shall appoint a President and Deputy President of the committee. The Board of Directors may resolve to vary the title of the Divisional Advisory Committee in a particular Division. Unless otherwise resolved by the Board of Directors, the maximum number of Members of the Divisional Advisory Committee shall be nine.

8.1.2A For the avoidance of doubt, the Divisional Advisory Committees shall hold elections for Divisional Presidents and Divisional Deputy Presidents at the expiry of the pre-existing terms of office.

Nominations Committee

8.1.3 Pursuant to Clause 56 of the Constitution, the purpose of the Nominations Committee is to appoint Directors to the Board of Directors and appoint Members to the Divisional Advisory Committee.

8.1.3.1 The Board of Directors may appoint any Member as President of a newly established Division until such time as an election can be held.

8.1.3.2 The Nominations Committee shall appoint Members to Divisional Advisory Committees for staggered terms ensuring one-third of the Committee retires each year. The determination of the Nominations Committee for appointment to Divisional Advisory Committees shall be final.

8.1.3.3 For the avoidance of doubt, the effect transition to the appointment cycle prescribed at 8.1.3.2, the Nominations Committee may set staggered terms of office for Members appointed to a Divisional Advisory Committee.

Council of Divisional Presidents

8.1.4 There shall be a Council of Divisional Presidents comprising the presidents of each of the Divisions of the Institute. The Divisional Presidents are elected or otherwise appointed in accordance with these By-Laws.

8.1.4.1 The Chair of the Members Advisory Committee of the Association of Accounting Technicians (AAT) will be seconded to the Council of Divisional Presidents, with their term of secondment expiring at the close of the Institute's Annual General Meeting in November 2024 or at another time determined by the Board of Directors.

8.1.4.2 The purpose of the Council of Divisional Presidents is to advise the Institute on the strategic direction of the Institute and to ensure the views of Members through the Divisional Advisory Councils are provided to the Board from time to time. Council of Divisional Presidents shall meet at least twice per annum and shall meet with the Board of Directors at least once per annum.

8.1.4.3 At the first meeting of the Council of Divisional Presidents following the Annual General Meeting, the Council shall elect from their number, a member to hold the office as Chair and a member to hold office as Deputy Chair for a term of 12 months. The voting process shall be by simple majority and conducted by the Company Secretary.

8.2 Annual Divisional Advisory Committee Meetings

8.2.1 A Divisional Advisory Committee shall hold an Annual Divisional Advisory Committee meeting of Members of that Division.

Time, place and manner for the holding of an Annual Divisional Advisory Committee Meeting

8.2.2 The Annual Divisional Advisory Committee Meeting is to be held not later than the last day of the second month following the end of the preceding financial year at such time, manner and place as the Divisional Advisory Committee determines. The time, manner and place for holding the meeting may be varied by the Board.

Place of Annual Divisional Council Meeting

8.2.3 Repealed.

Business of an Annual Divisional Advisory Committee Meeting

8.2.4 The business of an Annual Divisional Advisory Committee Meeting shall be to receive and consider the report of the Divisional Advisory Committee for the preceding financial year, to announce the results of elections (if applicable) and to consider such other business relating to the activities of that Divisional Advisory Committee as may be raised at the meeting, of which due notice has been given.

8.2.5 A Member shall give notice in writing of any business to be brought before an Annual Divisional Advisory Committee meeting not less that fourteen days prior to the scheduled meeting date. No business, other than business brought forward by the Members of the Divisional Advisory Committee, shall be considered.

Notice of Annual Divisional Advisory Committee Meeting

8.2.6 Not less than twenty-one days notice of an Annual Divisional Advisory Committee Meeting, specifying the place, day and time of the meeting and the general nature of the business to be dealt with shall be given in the manner hereinafter provided.

8.2.7 All notices may be served upon Members attached to the respective Division either personally or by sending the same through the post addressed to such Member at the address as entered in the Register of Members, or may be given by electronic means if a Member nominates an electronic address, or in exceptional circumstances, may be served by advertisement in at least one major local daily newspaper.

8.2.8 The notice of an Annual Divisional Advisory Committee Meeting shall be deemed to be sufficiently given if notice thereof is published in any publication, including newsletters, journals and promotional material of the Institute.

8.2.9 Any notice sent by post shall be deemed to have been served on the fifth working day following posting. Any notice given by electronic means shall be deemed to be served on the day of electronic transmission. Any notice given by advertisement shall be deemed to have been served on the day of issue of the newspaper in which the advertisement appears.

8.2.10 The accidental omission to give notice of a meeting to or the non-receipt of such notice by any Member shall not invalidate the proceedings of the Annual Divisional Advisory Committee Meeting in pursuance of such notice.

Quorum

8.2.11 Each Divisional Advisory Committee shall determine the quorum necessary for the transaction of its business including the business of the Annual Divisional Advisory Committee, provided such a quorum is not in any case less than three.

Quorum not present

8.2.12 If a quorum is not present within fifteen minutes of the time appointed for the Annual Divisional Advisory Committee Meeting the meeting stands adjourned to the same day in the next week at the same time and place or to such other day (not being more than fourteen days after such meeting) at such time and place as the Chair of the meeting may appoint.

8.2.13 If at the adjourned meeting a quorum is not present within fifteen minutes from the time appointed for the meeting the meeting shall be dissolved.

Chair of Annual Divisional Advisory Committee Meetings

8.2.14 The Divisional President, or in the Divisional President's absence, the Divisional Deputy President or, in the Divisional Deputy President's absence, a Divisional Advisory Committee Member to be chosen by the Members present, shall be entitled to take the chair at every Annual Divisional Advisory Committee Meeting and, if at any meeting no person entitled to take the Chair shall be present within fifteen minutes after the time appointed for holding such meeting, or, if all such persons present decline to take the chair, then the Members present shall choose one of their number to be Chair.

Voting at Annual Divisional Advisory Committee Meetings

8.2.15 Every Member present at an Annual Divisional Advisory Committee Meeting and entitled to vote shall be entitled to one vote.

8.2.16 Any business of the Annual Divisional Advisory Committee Meeting put to the vote shall be decided on a show of hands of Members present and entitled to vote.

8.2.17 No Member shall be entitled to vote on any business before an Annual Divisional Advisory Committee Meeting:

(a) who is an honorary Member; or

(b) whose subscription or any other sum prescribed by the Board of Directors is overdue for three months.

Casting vote of Chair

8.2.18 In the case of an equality of votes, whether on a show of hands, the Chair of the meeting at which the show of hands takes place, in addition to the vote to which the Chair may be entitled as a Member, shall have a casting vote.

Record keeping

8.2.19 A declaration by the Chair that a question has on a show of hands been carried or carried unanimously, or by a particular majority, or lost, and an entry to that effect in the minute book of the Divisional Advisory Committee shall be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against the resolution.

Adjourning an Annual Divisional Advisory Committee Meeting

8.2.20 The Chair of an Annual Divisional Advisory Committee Meeting may with the consent of any Annual Divisional Advisory Committee Meeting at which a quorum is present, and shall if so directed by the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

8.2.21 Except as provided in By-Law 8.2.22, it is not necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.

8.2.22 When an Annual Divisional Advisory Committee Meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be given as in the case of an original meeting.

8.2A Repealed.

8.2A.1 Repealed (refer to The Constitution).

8.2A.2 Repealed.

8.3 Divisional Advisory Committee composition

8.3.1 In accordance with Clause 117 of the Constitution, the conduct of Divisional Advisory Committee elections is prescribed in the following By-Laws.

Term of Divisional Advisory Committee Members

8.3.2 Subject to the determination of the Nominations Committee, the term of appointment of a member to the Divisional Advisory Committee shall be one, two or three years, commencing from the conclusion of the Annual Divisional Advisory Committee.

Nominations

8.3.3 Unless otherwise determined by the Nominations Committee, no person shall be appointed to a Divisional Advisory Committee unless they have been nominated for such position. Every nomination shall be on the prescribed form (IPA 005) signed by two Members of the Division and countersigned by the applicant and shall be lodged with the Institute not later than the end of the preceding financial year or at some other date determined by the Board of Directors or Nominations Committee. Retiring committee Members can re-nominate for election.

8.3.4 The applicant must be a Member attached to the Division in which the Divisional Advisory Committee they are seeking appointment to is established. Members nominating the said applicant must also be attached to the same Division in which the Divisional Advisory Committee the applicant is seeking appointment to is established.

8.3.4(a) In the event a DAC has less than nine Members, the DAC may submit a nomination of a Member from that Division to the Nominations Committee for consideration of appointment. The terms of such appointment will be at the discretion of the Nominations Committee.

Nominations equal to or less than number of Councillorships vacant

8.3.5 Repealed.

Nominations exceed number of vacant Councillorships

8.3.6 Repealed.

Voting procedures – appointment of a Returning Officer

8.3.7 Repealed.

Voting procedures – appointment of a Scrutineer

8.3.8 Repealed.

8.3.9 Repealed.

Voting procedures – voting papers

8.3.10 Repealed.

8.3.11 Repealed.

Voting procedures – statement of personal particulars

8.3.12 Repealed.

Voting procedures – voting

8.3.13 Repealed.

8.13.14 Repealed.

Voting procedures – altering a vote

8.3.15 Repealed.

Voting procedures – determining if a Member has voted

8.3.16 Repealed.

Voting procedures – determining the validity of a ballot paper

8.3.17 Repealed.

8.3.18 Repealed.

Voting procedures – destruction of voting papers

8.3.19 Repealed.

Voting procedures – counting of votes

8.3.20 Repealed.

Voting procedures – determining the successful candidate/ s

8.3.21 Repealed.

Voting procedures – determining the successful candidate – tied vote

8.3.22 Repealed.

Voting procedures – report of the Returning Officer and Scrutineer

8.3.23 Repealed.

Voting procedures – announcing the result of a ballot

8.3.24 Repealed.

Beginning of term as a Divisional Councillor

8.3.25 Repealed.

Determining questions of detail for Divisional Councillor elections

8.3.26 Repealed.

Casual vacancies

8.3.27 Repealed.

Additional Divisional Advisory Committee Members

8.3.28 A Divisional Advisory Committee may at any time and from time to time appoint a Member as an additional Member of the Divisional Advisory Committee. The Member so appointed shall hold appointment until the expiry of terms of current Divisional Advisory Committee Members. Board Directors shall be ex-officio Members of their respective Divisional Advisory Committee.

8.4 Proceedings of Divisional Advisory Committee Meetings

8.4.1 Pursuant to Clause 118 of the Constitution, the proceedings of Divisional Advisory Committee meetings shall be regulated as follows.

Exercising the responsibilities of a Divisional Advisory Committee

8.4.2 A meeting of a Divisional Advisory Committee at which a quorum is present shall be competent to exercise all or any of the responsibilities vested in it.

8.4.3 All acts done at any meeting of a Divisional Advisory Committee or by any person acting as a Divisional Advisory Committee Member shall, notwithstanding it was afterwards discovered that there was some defect in the appointment of such Divisional Advisory Committee or Divisional Advisory Committee Member that they or any of them were disqualified, be as valid as if such Divisional Advisory Committee or Divisional Advisory Committee Member had been duly appointed and was qualified to act.

Convening a meeting of a Divisional Advisory Committee

8.4.4 A Divisional Advisory Committee may meet or adjourn their meetings as they think fit. Notwithstanding this, a Divisional Advisory Committee may not meet more than once every two months or less than once every three months.

8.4.5 A meeting of a Divisional Advisory Committee shall also be convened at any time upon the request of the Divisional President, or of a number of Divisional Advisory Committee Members sufficient to form a quorum of such committee (see Clause 119 of the Constitution and By-Laws 8.5.1). The Company Secretary (or their nominee) must be informed of the meeting and attend to keep a record of the business of the meeting.

8.4.6 Notwithstanding By-Laws 8.4.2 and 8.4.4, the Board of Directors have the authority to call or cancel a meeting of a Divisional Advisory Committee as they think fit. Any meeting that proceeds that has been cancelled by the Board of Directors is not a Divisional Advisory Committee and does not bind the Institute in any situation.

Voting procedures at Divisional Advisory Committee meetings

8.4.7 Questions at any meeting of a Divisional Advisory Committee shall be decided by a majority of votes recorded and, in the case of an equality of votes, the Chair shall in addition, have a casting vote.

8.4.8 Issues to be discussed at Divisional Advisory Committee meetings shall be limited to its responsibilities as established in Clause 113 of the Constitution, the election of office bearers (Divisional President and Deputy President), determining questions of detail in Divisional Advisory Committee elections and determining its quorum.

Presiding over meetings

8.4.9 At all meetings of a Divisional Advisory Committee the Divisional President of that Advisory Committee shall preside or, in the Divisional President's absence, the Divisional Deputy President and, in the absence of all the above Divisional office bearers, a Chair shall be elected from amongst the Divisional Advisory Committee Members of the particular Advisory Committee.

Record keeping

8.4.10 Each Divisional Advisory Committee shall cause to be regularly recorded minutes of the proceedings of their respective Divisional Advisory Committee meetings. The minutes of Divisional Advisory Committee meetings signed by the Chair of the succeeding meeting, shall be conclusive evidence of the transactions recorded in such minutes.

8.5 Quorum of Divisional Advisory Committee

8.5.1 Each Divisional Advisory Committee shall determine the quorum necessary for the transaction of its business, provided such a quorum is not in any case less than three.

8.5.2 The Divisional Advisory Committee is to inform the Board of Directors of its quorum decided pursuant to By-Law 8.5.1.

8.6 **Appointment of Directors by a Nominations Committee**

8.6A The Nominations Committee shall meet not later that the last day of the second month following the end of the financial year to determine the appointments of the Board of Directors. For the avoidance of doubt, existing terms of Directors from the date of adoption of these By-Laws shall be honoured to preserve the rotation cycle of the Board.

Nominations for appointment to the Board by Nominations Committee

8.6.1 Nominations of candidates for appointment as Directors shall be on the prescribed form (IPA 003) and shall be signed by two or more Members as nominators and countersigned by the candidate. Nominees may elect to include a curriculum vitae and statement of particulars at the time of nomination or any other information determined by the Nominations Committee from time to time.

8.6.2 Nominations for candidates to be appointed Directors close seven days prior to the date the Nominations Committee is to meet to appoint the Directors (see Clause 57). The nominations must be received by the Chief Executive Officer or the Chief Executive Officer's nominee.

Number of nominations equal or less than the number of Directorships available

8.6.3 If the number of candidates nominated for appointment as a Director is equal to or less than the number of Directorships available for election, the Chair of the Nominations Committee meeting may declare the candidate or candidates (as the case may be) nominated as appointed a Director of the Institute.

Number of nominations exceeds Directorships available

8.6.4 The Nominations Committee shall conduct a merit-based selection process based on the needs of the Institute. The Nominations Committee may seek additional information from candidates for appointment including, but not limited to, a detailed curriculum vitae, references and interviews.

Voting and Determination of a Nominations Committee

8.6.5 The determination of the Nominations Committee shall be final. No discussion on the deliberations of the Nominations Committee will be entered into.

8.6.6 The Chief Executive Officer as Company Secretary or the Chief Executive Officer's nominee shall be the Executive Officer and shall record the appointment of a Director pursuant to Clause 56 of the Constitution.

8.6.7 Repealed.

8.6.8 Repealed.

8.6.9 Repealed.

8.6.10 Repealed.

8.6.11 Repealed.

Insufficient or no nominations are received

8.6.12 If insufficient or no nominations are received, then a casual vacancy exists, which the Nominations Committee may fill pursuant to Clause 65 of the Constitution.

8.7 Divisional Advisory Committee Office bearers

Pre-requisite to being a Divisional Advisory Committee Office bearer

8.7.1 Candidates for election as a Divisional Advisory Committee Office bearer must be Members of the respective Divisional Advisory Committee in which they are seeking election to as an office bearer.

Nominations

8.7.2 Nominations of candidates for election as Divisional President and Divisional Deputy President shall be on the prescribed form (e.g. IPA 002) and shall be signed by two or more Members of the respective Division as nominators and countersigned by the candidate.

8.7.3 Nominations for candidates to be elected as a Divisional Advisory Committee Office bearer close seven days prior to the date of the meeting at which the Divisional Advisory Committee is to elect their office bearers (see Clause 126). The nominations must be received by the Chief Executive Officer or the Chief Executive Officer's nominee.

Number of nominations equal or less than the number of Divisional Advisory Committee Office bearer positions available

8.7.4 If only one candidate is nominated for election to an office referred to in 8.7.2, the Chair of the Divisional Advisory Committee meeting shall declare the candidate nominated as elected to the appropriate office.

Number of nominations exceeds the number of Divisional Advisory Committee Office bearer positions available

8.7.5 If more than one candidate is nominated for election to any office referred to in By-Law 8.7.2, then a ballot shall be conducted at the Divisional Advisory Committee meeting amongst the Divisional Advisory Committee Members present at such meeting and such ballot shall be conducted in accordance with the following provisions and otherwise as the Board of Directors from time to time determines.

Voting procedure

8.7.6 A Divisional Advisory Committee Member voting shall mark their ballot paper by placing the number 1 in the square opposite the name of the candidate for whom the Advisory Committee Member votes as their first preference, and shall give contingent votes for all the remaining candidates by placing the numbers, 2, 3, 4 (and so on, as the case requires) in the squares opposite their names so as to indicate the order of preference.

8.7.7 The Chief Executive Officer or the Chief Executive Officer's nominee shall conduct the ballot for election of Divisional Advisory Committee Office bearers pursuant to Clause 126.

8.7.8 The ballot shall be conducted as a secret ballot and votes shall be counted as provided in this By-Law.

8.7.9 The Chief Executive Officer or the Chief Executive Officer's nominee shall count the first preference votes given for each candidate and the candidate who has received the largest number of first preference votes shall, if that number constitutes an absolute majority of votes, be elected.

8.7.10 If no candidate has received an absolute majority of first preference votes then:

(a) the candidate who has received the fewest first preference votes shall be excluded, and each ballot-paper counted to that candidate shall be counted to the candidate next in the order of the voter's preference; and

(b) if no candidate then has an absolute majority of votes, the process in By-Law 8.7.10(a) shall be repeated until one candidate has received an absolute majority of votes.

8.7.11 During the exclusion process, if on any count two or more candidates have an equal number of votes and one of them has to be excluded then:

(a) a count of the number of next preferences for the candidates will continue until a candidate is recognised as having few higher preferences than the other candidates. Once this has been established, the candidate with the fewer votes will be excluded;

(b) if at the end of this process, the candidates still have an equal number of votes, then the selected candidate for exclusion will be by the drawing of lots; and

(c) if more than one position is required from the ballot, all voting papers are returned to the poll, the already appointed candidate is excluded, and a similar vote allocation process is undertaken. This process is continued until the required number of positions have been decided.

Announcing the result of the election

8.7.12 The Chair of the Divisional Advisory Committee meeting shall announce the result of any election and declare the successful candidates as being elected to the appropriate office and report such result to the Board of Directors.

Insufficient or no nominations are received

8.7.13 If insufficient or no nominations are received, the office referred to in By-Law 8.7.2 is a casual vacancy. If the position that is vacant is of Divisional President, then the Divisional Deputy President shall act in the position as Divisional President. In all other situations, the positions remain vacant until they can be filled. A meeting of a Divisional Advisory Committee can still proceed; the Chair of such a meeting shall be elected from amongst the Divisional Advisory Committee Members present.

Duties of Divisional Advisory Committee Office bearers – Divisional President

8.7.14 The Divisional President is to preside at all Divisional Advisory Committee and Annual Divisional Advisory Committee Meetings.

8.7.15 In the event of the Divisional President being absent, the Divisional Deputy President shall preside.

8.7.15.1 The Divisional President shall also be appointed ex officio to the Council of Divisional Presidents of the Institute.

Duties of Divisional Office bearers – Divisional Deputy President

8.7.16 The Divisional Deputy President will, in the absence of the Divisional President from a meeting of the Divisional Advisory Committee or a ceremonial occasion act for the Divisional President. If the Divisional President is unable to attend a meeting of the Council of Divisional Presidents, the Divisional Deputy President shall attend such a meeting and discharge all responsibilities and functions of the office as if the Divisional President was present.

Term of office for Divisional Office bearers

8.7.17 Pursuant to Clause 126 of the Constitution, a Divisional President and Divisional Deputy President shall respectively hold office until the end of the Annual General Meeting of the Institute and any vacancy occurring before such successor is appointed may be filled as a casual vacancy at a meeting of the particular Divisional Advisory Committee to be held as soon as practicable after the occurrence of the vacancy.

8.7.18 Repealed.

8.7.19 Repealed.

8.7.20 A former office bearer shall not be eligible for election to that same office within two years of ceasing to hold that office.

8.7.20.1 Unless otherwise resolved by the Board of Directors, a Divisional President applying for the Board of Directors shall be required to take a leave of absence from their position whilst the Board Nomination process is completed.

Duties of Divisional President and Division Deputy President

8.7.21 Repealed.

8.8 Nominations Committee

8.8A There shall be a Nominations Committee comprising the Chair of the Board, the Chair of the Council of Divisional Presidents and an independent Member. The purpose of the Nominations Committee is to appoint the Member-elected Directors pursuant to Clause 56 of the Constitution and appoint casual vacancies to the Board of Directors pursuant to Clause 65 of the Constitution.

Meetings of the Nominations Committee

8.8.1 The Nominations Committee shall meet at least twice per annum and is required to finalise determinations for appointment to the Board by the end of the second month following the end of the financial year. The Chief Executive Officer or the Chief Executive Officer's nominee shall be the Executive Officer of the Nominations Committee.

Board Competencies

8.8.2 The Nominations Committee shall determine the specific competencies required of applicants for appointment to the Board of Directors.

Call for Nominations

8.8.3 The Nominations Committee shall, prior to the end of the financial year, issue a Call for Nominations notice to all Members in a form and manner it determines seeking applications for appointment to the Board of Directors. The Call for Nomination shall require Members to submit their nomination for appointment on the prescribed form (IPA003).

Chair

8.8.4 The Chair of the Board shall also Chair the Nominations Committee.

8.8.5 In the event the Chair of the Nominations Committee is unable to act as Chair, or resigns, is a candidate for appointment to the Board of Directors or is otherwise disqualified, a Deputy President of the Board shall Chair the Nominations Committee.

Divisional Presidents nominating for the Board of Directors

8.8.6 Pursuant to 8.7.20.1 above, in the event a Divisional President applies to be appointed a Director or is otherwise to be considered for appointment as a Director, the Divisional President shall take a leave of absence from the position of Divisional President and Member of the Nominations Committee. In such cases, the Divisional Deputy President shall assume these roles and perform these functions until the appointment is determined. In such cases where the Divisional President and Deputy President apply to be appointed a Director, the Divisional Advisory Committee shall meet and elect a Member to act as Divisional President until the appointment process of Directors is resolved. A Member must not hold the concurrent appointments of Director and Division President or Division Deputy President.

Voting

8.8.7 Determinations of the Nominations Committee shall be by consensus, however on matters of Board appointments, should a ballot be required it shall be conducted in accordance with these By-Laws.

Review of the Performance of the Board of Directors

8.8.9 In conjunction with the Chair of the Board of Directors, the Nominations Committee will oversee the framework for the review of performance of the Directors.

Recommendation of Director Entitlements

8.8.10 The Nominations Committee may make recommendations to the Board of Directors in relation to the entitlements of Directors including, but not limited to, reimbursements and compensation.

Record keeping

8.8.11 The Nominations Committee shall cause to be regularly recorded minutes of the proceedings of their respective meetings. The minutes of Nominations Committee meetings signed by the Chair of the succeeding meeting, shall be conclusive evidence of the business recorded in such minutes.

Notice

8.8.12 Not less than seven days notice of a Nominations Committee meeting, specifying the place, day and time of the meeting and the general nature of the business to be dealt with shall be given in the manner hereinafter provided.

8.8.13 All notices may be served upon Members of the Nominations Committee either personally or by sending the same through the post addressed to such Member at the address as entered in the Register or may be given by electronic means if a Member nominates an electronic address.

8.8.14 The notice of a meeting of the Nominations Committee shall be deemed to be sufficiently given if notice thereof is published in any publication, including newsletters, journals and promotional material of the Institute.

8.8.15 Any notice sent by post shall be deemed to have been served on the fifth working day following posting. Any notice given by electronic means shall be deemed to be served on the day of electronic transmission. Any notice given by advertisement shall be deemed to have been served on the day of issue of the newspaper in which the advertisement appears.

8.8.16 The accidental omission to give notice of a meeting to, or the non-receipt of such notice by any Member shall not invalidate the proceedings of the Nominations Committee meeting in pursuance of such notice.

Quorum

8.8.17 Two Members personally present and entitled to vote shall be a quorum for a meeting of the Nominations Committee. No business shall be transacted at any Annual Divisional Advisory Committee Meeting unless the requisite quorum is present.

Quorum not present

8.8.18 If a quorum is not present within fifteen minutes of the time appointed for the Annual Divisional Advisory Committee Meeting the meeting stands adjourned to the same day in the next week at the same time and place or to such other day (not being more than fourteen days after such meeting) at such time and place as the Chair of the meeting may appoint.

8.8.19 If at the adjourned meeting a quorum is not present within fifteen minutes from the time appointed for the meeting the meeting shall be dissolved.

Chapter 9

Limited Professional Practice Certificate (Limited-PPC) and Professional Practice Certificate (PPC)

9.1 Professional Practice

9.1.1 Pursuant to Clauses 127 to 129 of the Constitution, the Board of Directors prescribe the following obligations on Members who provide accounting and/or accounting related services.

(a) Limited-PPC and PPC registrations shall be in a form approved by the Institute and its issue shall be recorded in a register kept for that purpose.

Members who must hold a Limited-PPC or a PPC

9.1.2 All Members must hold a Limited-PPC (commencing 1 July 2023) or a PPC if they:

(a) provide accounting and/or accounting related services to the public for pro-bono or for a fee, but not including those activities provided by a Member who is employed in a PAYG salaried role, or

(b) provide accounting and/or accounting related services to the public such as financial reporting; bookkeeping; insurance; auditing, self-managed superannuation fund (SMSF) auditing; taxation; corporate reconstruction/ advisory; bankruptcy; financial planning/ investment advice; superannuation; business/ management consulting; company secretarial/ Board; advice/ counsel associated with the sale, listing or purchase of a business or securities; and all similar activities; or otherwise as deemed by the IPA, or

(c) are a partner or principal of a practice, irrespective of their functional responsibilities, or

(d) provide accounting and/or accounting related services on contract to an accounting firm and the Member is not covered by that firm's professional indemnity insurance, or

(e) hold any beneficial equity in the practice, or

(f) are deemed by the IPA that the Member should hold a Limited-PPC or a PPC as the Member is providing accounting and/or accounting related services.

9.1.3 The tax-free threshold and Limited-PPC and PPC registrations.

(a) Members who have provided accounting and/or accounting related services and have generated an annual fee income (excluding Goods and Services Tax) from the provision of these services for the last financial year of less than the tax-free threshold, are required to hold either a Limited-PPC or PPC.

(b) Members who have provided accounting and/or accounting related services and have generated an annual fee income (excluding Goods and Services Tax) from the provision of these services for the last financial year that is equal to, or greater than the tax-free threshold, are required to hold a PPC.

(c) The Tax-free threshold shall be defined in accordance with relevant taxation legislation as amended from time to time.

(d) Members that have a statutory registration with, but not limited to, the Australian Securities and Investments Commission (ASIC) and/or the Tax Practitioners Board (TPB) are not eligible to hold a Limited-PPC and must hold a PPC regardless of the level of turnover generated from the provision of accounting and/or accounting related services.

9.1.4 Advertising professional services:

(a) Members that hold a Limited-PPC or a PPC are permitted to use IPA branding and/or intellectual property to advertise their services to the public.

(b) Members that hold a Limited-PPC or a PPC are permitted to use a website to advertise their services to the public.

9.1.5 Limited-PPC and PPC registrations

(a) Limited-PPC registrations will be issued in the name of the Member only.

(b) Members that hold a Limited-PPC are not eligible to be a Scheme Participant in the IPA Professional Standards Scheme.

(c) PPC registrations will be issued in the name of the Member.

(d) Members that hold a PPC are eligible to be a Scheme Participant in the IPA Professional Standards Scheme.

(e) PPC registrations can also be issued in the name of the Members Entity, if approved by the IPA for the purpose of being a Scheme Participant in the IPA Professional Standards Scheme, but the Member must continue to maintain a PPC registration in their name.

Requirements for holders of a Limited-PPC

9.1.6 A Member who holds a Limited-PPC must:

(a) pay the annual registration fee (if any) as determined by the Board of Directors,

(b) participate in professional practice survey(s) and / or Declarations as requested by the Institute,

(c) comply with all requirements of the Constitution, By-Laws and Pronouncements,

(d) successfully complete

- Module-1 Introduction to the Accounting Profession,
- Module-2 APES 100 Code of Ethics,
- Module-3 APES 200 All Members,
- Module-4 APES 300 Members in Public Practice,
- Module-5 Statutory Registrations,
- Module 6 Regulatory Compliance, and
- Module 7 Co-regulatory Compliance

of the Institutes Professional Practice Program (PPP) within 6 months of obtaining a Limited-PPC, and

(e) hold professional indemnity insurance as per By-Law 9.1.8.

9.1.7 A Member who holds a Limited-PPC must:

(a) if the Member is a sole practitioner, ensure that they are covered under a contract and/or scheme of professional indemnity insurance which complies with By-Law 9.1.8 and which can offer run-off cover for claims against the Member after ceasing to offer professional practice services or ceased to hold a Limited-PPC registration,

(b) if the Member is a partner of an accounting firm, ensure that the Member and the firm and all other partners of the firm (whether or not they are Members of the Institute) are covered under a contract and/or scheme of professional indemnity insurance that complies with By-Law 9.1.8, and

(c) if the Member is a director of an accounting company, ensure that the Member and the company and all other Directors and Executive Officers of the company (whether or not they are Members of the Institute) are insured under a contract and/or scheme of professional indemnity insurance that complies with By-Law 9.1.8.

Professional indemnity insurance – Limited-PPC

9.1.8 Professional indemnity insurance must provide:

(a) cover for the amount(s) specified by the Board of Directors for each and every claim, not being less than $1 million for each reinstatement (any one claim),

(b) a policy excess (deductible) of no more than an amount determined by the Board of Directors from time to time, currently being no more than 2 per cent of the policy limit of indemnity, or $200,000, whichever is the lower amount,

(c) cover obtained from an Australian Prudential Regulation Authority (APRA) regulated insurer, which can be verified at: https://www.apra.gov.au/register-general-insurance,

(d) a minimum of one reinstatement and preferably unlimited reinstatements,

(e) a defence cost exclusive policy, however if the policy is defence cost inclusive, the policy sets an additional 25 per cent above the policy limit of indemnity amount to fund defence costs,

(f) unlimited retroactive cover,

(g) cover for defamation,

(h) cover for claims arising out of the dishonesty of an employee,

(i) cover for the cost of replacing or repairing documents lost, damaged or destroyed,

(j) cover for any civil legal liability or any act, error or omission, subject to reasonably common exceptions, and

(k) run-off cover for claims against the Member after cessation of business or ceased to hold a Limited-PPC for a period of at least seven years, however if the policy does not include run-off cover, the Member must arrange and maintain run-off cover for a period of seven years following cessation of the business.

Requirements for holders of a PPC

9.1.9 A Member who holds a PPC must:

(a) pay the annual fee (if any) determined by the Board of Directors,

(b) participate in professional practice survey(s) and / or Declarations as requested by the Institute,

(c) comply with the requirements of the Constitution, By-Laws and Pronouncements and comply with the requirements of the Institute's Professional Practice Manual,

(d) successfully complete the Institute's Professional Practice Program (PPP) within 6 months of obtaining a PPC, and

(e) hold professional indemnity insurance as per By-Law 9.1.11.

9.1.10 A Member who holds a PPC must also:

(a) if the Member is a sole practitioner, ensure that they are covered under a contract and/or scheme of professional indemnity insurance which complies with By-Law 9.1.11 and which can offer run-off cover for claims against the Member after ceasing to offer professional practice services or ceased to hold a PPC registration,

(b) if the Member is a partner of an accounting firm, ensure that the Member and the firm and all other partners of the firm (whether or not they are Members of the Institute) are covered under a contract and/or scheme of professional indemnity insurance that complies with By-Law 9.1.11, and

(c) if the Member is a Director of an accounting company, ensure that the Member and the company and all other Directors and Executive Officers of the company (whether or not they are Members of the Institute) are insured under a contract and/ or scheme of professional indemnity insurance that complies with By-Law 9.1.11.

Professional indemnity insurance

9.1.11 Members may be excluded from the Professional Standards Scheme if they don't hold Professional Indemnity insurance in accordance with this By-law. Professional indemnity insurance must provide:

(a) cover for the amount(s) specified by the Board of Directors for each and every claim, currently until 31 December 2021, not being less than $2 million for each reinstatement (any one claim),

(b) cover for the amount(s) specified by the Board of Directors for each and every claim, commencing on 1 January 2022:

- not being less than $2 million for each reinstatement for Members that generated annual fee income (excluding goods and services tax) of less than

$10 million in the financial year immediately preceding any act or omission that has given rise to an occupational liability (damages claim), or

- not being less than $10 million for each reinstatement for Members that generated annual fee income (excluding goods and services tax) of $10 million or more in the financial year immediately preceding any act or omission that has given rise to an occupational liability (damages claim), or

- not being less than the monetary ceiling (Scheme cap) specified by the Board of Directors who under section 26 of the *Professional Standards Act 2003 (Vic)*, have the discretionary authority to specify, on application by a Member, a higher monetary ceiling for that Member, not exceeding $75 million.

(c) a policy excess (deductible) of no more than an amount determined by the Board of Directors from time to time, currently being no more than 2 per cent of the policy limit of indemnity, or $200,000, whichever is the lower amount,

(d) cover obtained from an Australian Prudential Regulation Authority (APRA) regulated insurer, which can be verified at: https://www.apra.gov.au/register-general-insurance,

(e) a minimum of one reinstatement and preferably unlimited reinstatements,

(f) a defence cost exclusive policy, however if the policy is defence cost inclusive, the policy sets an additional 25 per cent above the policy limit of indemnity amount to fund defence costs,

(g) unlimited retroactive cover,

(h) cover for defamation,

(i) cover for claims arising out of the dishonesty of an employee,

(j) cover for the cost of replacing or repairing documents lost, damaged or destroyed,

(k) cover for any civil legal liability or any act, error or omission, subject to reasonably common exceptions, and

(l) run-off cover for claims against the Member after cessation of business or ceased to hold a Professional Practice Certificate for a period of at least seven years, however if the policy does not include run-off cover, the Member must arrange and maintain run-off cover for a period of seven years following cessation of the business.

Members not complying with this By-law

9.1.12 A Member that holds a Limited-PPC and generates an income from the provision of accounting and/or accounting related services that exceeds the current tax-free threshold must apply for a PPC. The Member will have six months from the time at which their income exceeds the current tax-free threshold to comply with the requirements for holding a PPC.

9.1.13 A Member that holds a PPC and anticipates their income in the following year from the provision of accounting and/or accounting related services will not exceed the tax-free threshold, can apply to the Institute for a Limited-PPC and surrender their PPC.

9.1.14 If a member offers accounting and/or accounting related services to the public, whether pro bono or for a fee and does not hold a Limited-PPC or PPC (as appropriate), the IPA may refer the matter to either the PCC pursuant to Pronouncement 12 to consider any determination including referral to the IPA Disciplinary Tribunal for a determination. Penalties include admonishment, censure, suspension, fine, forfeiture or some other penalty as determined by the IPA.

In assessing the matter, the IPA will take into consideration whether the Member offered to hold a Limited-PPC or PPC (as appropriate).

9.2 Fees and subscriptions

9.2.1 In accordance with directives given from time to time by the Board of Directors, the Institute may, for reasons it considers adequate, excuse any Member for such period as it may think fit from payment of subscription and fees in whole or in part.

9.3 Constitution, By-Laws, Pronouncements

9.3.1 Members should regularly check the IPA's Constitution, By-Laws and Pronouncements for changes. These documents are available on the Institute's website under *ABOUT US*.

Chapter 10

Institute of Financial Accountants Bye-Laws (UK spelling)

Effective 1 January 2023

1 Citation

1.1 These Bye-Laws may be cited as the Institute of Financial Accountants Bye-Laws. The Bye-Laws, as amended, shall take effect on 1 January 2023.

1.2 These Bye-Laws have been approved by the Board in accordance with article 45.1. They apply to Members, Member firms, affiliates and students and to individuals and firms who are subject to supervision and oversight by the Institute for anti-money laundering or other regulatory purposes.

2 Interpretation

2.1 Throughout these Bye-Laws and the IFA Regulations, unless the context otherwise requires:

"Accountancy services" means one or more of the professional services set out in Appendix 1A and Appendix 1B of the Public Practice Regulations;

"Affiliate" means an individual who is not a Member of the Institute who is a principal in a Member firm or in a firm that, for some other reason, is subject to supervision and oversight by the Institute for anti-money laundering or other regulatory purposes;

"Appeal Committee" means the Appeal Committee of the Institute, constituted in accordance with the Disciplinary Regulations, having the rights and responsibilities set out within the Disciplinary Regulations;

"Appellant" means a Member, student, affiliate, Member firm or contracted firm who has been the subject of a finding or order of the Disciplinary Committee and who has been granted the right of appeal in accordance with the Disciplinary Regulations;

"Articles" means the Articles of the Institute as amended from time to time;

"Associate Member" means an individual admitted to membership of the Institute who does not have sufficient relevant accountancy experience to be recognised at the grade of Fellow Member in accordance with the Bye-Laws, and does not include a person admitted as an Intermediate Member;

"Associate Tax Adviser" means an individual admitted to membership of the Institute who meets the requirements to be recognised as an Associate Tax Adviser but does not meet the requirements to be recognised at the grade of Fellow Tax Adviser;

"Bank" means an "approved bank" in accordance with the Glossary of the Financial Conduct Authority's FCA Handbook;

"Board" means the Board of Directors of the Institute as from time to time constituted;

"Bye-Laws" means the Institute of Financial Accountants Bye-Laws, as amended from time to time, and shall include the IFA Regulations made under the Bye-Laws;

"Case manager" means a person appointed by the Institute to undertake the initial consideration of a complaint including Disciplinary Case Manager and Regulatory Case Manager;

“Chair” means an individual appointed by the Institute as eligible to chair a Conduct Committee;

“Chief Executive Officer” means Chief Executive Officer of the Institute;

“Client bank account” means a bank account opened for the purpose of holding money belonging to one or more of a firm’s clients;

“Code of Ethics” means the “International Code of Ethics for Professional Accountants (including International Independence Standards)” published by the International Ethics Standards Board for Accountants, as amended from time to time;

“Complainant” means a person who has made a complaint against a Member, student, affiliate, Member firm or contracted firm;

“Complaint” means an allegation indicating that a Member, student, affiliate, Member firm or contracted firm may be liable to disciplinary action in accordance with the Bye-Laws, and includes an allegation made by the Institute;

“Conduct Committee” means any of the Regulatory Committee, Investigations Committee, Disciplinary Committee or Appeal Committee;

“Consent order” means an order proposed by the Investigations Committee or the Regulatory Committee in accordance with the Disciplinary Regulations;

“Continuing professional development” means the professional development of Members, and others, that enables them to develop and maintain their knowledge and competence, and so meet the needs of their clients and employers to a high standard;

“Continuing Professional Development Regulations” means the Institute of Financial Accountants Continuing Professional Development Regulations, as amended from time to time;

“Contracted firm” means a partnership, limited liability partnership or a body corporate which is not a Member firm but which has contracted with the Institute for supervision and oversight for anti-money laundering and/or other regulatory purposes and is subject to the Bye-Laws and the IFA Regulations;

“Conviction” means a conviction, in the United Kingdom or elsewhere, for an offence in relation to which a custodial sentence has been imposed or, according to sentencing guidelines, could have been imposed, and “convicted” shall be construed accordingly;

“Costs order” means the award of costs by a Conduct Committee so as to reimburse reasonable costs incurred by the Institute in connection with the investigation and adjudication of a complaint, which may include an appeal process;

“CPD” means continuing professional development;

“Crown dependencies” means the Bailiwick of Guernsey, the Bailiwick of Jersey and the Isle of Man;

“Designated client account” means a client bank account designated to hold money belonging to one specific client;

“Disciplinary Committee” means the Disciplinary Committee of the Institute, constituted in accordance with the Disciplinary Regulations, having the rights and responsibilities set out within the Disciplinary Regulations;

“Disciplinary process” means the process, set out within the Disciplinary Regulations, which commences when a complaint is received by the Institute;

“Disciplinary record” means all findings, orders, sanctions and costs issued by the Conduct Committees to which the Member, student, affiliate, Member firm or contracted firm has at any time been subject;

“Disciplinary Regulations” means the Institute of Financial Accountants Disciplinary Regulations, as amended from time to time;

"Fellow Member” means a Member of the Institute who is recognised at the grade of Fellow Member in accordance with the Bye-Laws;

“Fellow Tax Adviser” means an individual admitted to membership of the Institute who meets the requirements to be recognised as a Fellow Tax Adviser;

“Firm” means a sole practitioner, partnership, body corporate or limited liability partnership;

“Full-time education” means education where, during term time, an average of more than 12 hours per week is spent receiving tuition, engaging in practical work, receiving supervised study and/or taking examinations, in addition to unsupervised study;

“Honorary Member” means an individual admitted to honorary membership in accordance with these Bye-Laws;

“IFAC” means the International Federation of Accountants;

“IFA Direct” means the Institute’s programme of study modules and Institute examinations that provides students with a direct route to membership of the Institute;

“IFA practising certificate” means a certificate issued to a Member under the Public Practice Regulations authorising the Member to engage in public practice in the United Kingdom and the three Crown dependencies;

“IFA Regulations” means any or all Regulations made under the Bye-Laws;

“IFA student” means a person registered as a student with the Institute;

“Institute” means the Institute of Financial Accountants;

“Interested person” means a person with a legitimate interest in the outcome of proceedings under the Disciplinary Regulations, which may include the respondent’s employer and/or relevant professional or regulatory bodies;

“Interlocutory order” means an order, made at any time prior to the conclusion of the disciplinary process, where the order is necessary and appropriate for the protection of the public;

“Intermediate Member” means an individual admitted to membership of the Institute who does not have sufficient relevant qualifications and accountancy experience to be admitted to membership as an Associate Member in accordance with the Bye-Laws;

“Investigations Committee” means the Investigations Committee of the Institute, constituted in accordance with the Disciplinary Regulations, having the rights and responsibilities set out within the Disciplinary Regulations;

“IPA” means the Institute of Public Accountants Limited, a professional accountancy body in Australia, constituted as a company limited by guarantee (Australian Business Number 81 004 130 643);

“Lay person” means a person who is not and has never been a Member, student or affiliate of the Institute, or an accountant qualified by another professional body, or otherwise engaged (in employment or otherwise) in the provision of accountancy services;

“Legal assessor” means an independent person appointed by the Institute to provide legal advice to the Institute’s Conduct Committees;

“Legally qualified” means qualified as a solicitor, barrister, Member of the Faculty of Advocates or Member of the Chartered Institute of Legal Executives, or being approved by a chair of a Conduct Committee as having suitable qualifications, skills and experience in law;

“Member” means an Intermediate Member, Associate Member, Fellow Member, Associate Tax Adviser or Fellow Tax Adviser, and “membership” shall be construed accordingly;

“Member firm” means a firm engaged in public practice where more than 50% of the rights to vote on all, or substantially all, matters of substance regarding the firm are held by Members. This includes:

(a) a sole practitioner who is a Member,

(b) a partnership in which more than 50% of the voting rights are held by Members,

(c) a limited liability partnership in which more than 50% of the voting rights are held by Members, and

(d) a body corporate other than a limited liability partnership in which:

  (i) 50% or more of the directors are Members, and

  (ii) more than 50% of the nominal value of the voting shares is held by Members, and

  (iii) more than 50% of the aggregate in nominal value of the voting and non-voting shares is held by Members;

“Membership Regulations” means the Institute of Financial Accountants Membership Regulations, as amended from time to time;

“Money Laundering Regulations” means the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 as amended from time to time;

“Official journal of the Institute” means the Institute’s ‘Financial Accountant’ Magazine;

“Order” means an order of a Conduct Committee;

“Practising certificate” means an IFA practising certificate;

“Presenting officer” means a person appointed by the Institute to present a complaint on the Institute’s behalf to the Disciplinary Committee or Appeal Committee;

“Principal” means a sole practitioner, a partner in a partnership, a director of a body corporate or a Member of a limited liability partnership;

“Professional accountant” means an individual who is a Member of an IFAC member body;

“Professional indemnity insurance” means insurance cover against claims for professional negligence, the requirements for which are set out within the Public Practice Regulations;

“Public practice” means the offering of accountancy services to the public, and “Practise” and “Practising”, as applied to a person or a firm, shall be construed accordingly;

"Public Practice Regulations" means the Institute of Financial Accountants Public Practice Regulations, as amended from time to time;

"Registered Address" means:

(a) in the case of a Member firm or contracted firm, the place of business registered by the firm with the Institute or, if more than one place of business is so registered, the one registered as its principal place of business, and

(b) in the case of a Member, student or affiliate, the address registered by the individual with the Institute as their main residence or principal place of business;

"Register of Member firms" means the register of Member firms required to be maintained in accordance with the Bye-Laws;

"Register of Members" means the register to which an individual's details are added on their admission to membership, in accordance with the Bye-Laws;

"Regulatory Committee" means the Regulatory Committee of the Institute, constituted in accordance with the Disciplinary Regulations, having the rights and responsibilities set out within the Disciplinary Regulations;

"Representative" means a solicitor, barrister or other person appointed by a respondent or appellant for the purpose of representing the respondent or appellant at a hearing of the Disciplinary Committee or Appeal Committee;

"Respondent" means a Member, student, affiliate, Member firm or contracted firm, being the subject of a complaint being considered by the Investigations Committee, Regulatory Committee or Disciplinary Committee;

"Student" means an IFA student;

"United Kingdom" means the United Kingdom of Great Britain and Northern Ireland;

"Working day" means any day other than a Saturday, Sunday, or public holiday in the United Kingdom.

2.2 Throughout the Bye-Laws and the IFA Regulations, unless the context otherwise requires, a reference to:

(a) a "person" shall include an individual, firm, unincorporated association or other organisation, wherever situated; and

(b) a "document" shall include a document in electronic form.

2.3 Throughout the Bye-Laws and the IFA Regulations, unless the context otherwise requires:

(a) words denoting the singular shall include the plural and vice versa;

(b) words denoting a gender shall include all genders; and

(c) a reference to (or to a specified provision of) the Bye-Laws, the IFA Regulations or any other document shall be construed as a reference to that provision or document as in force and as amended from time to time.

2.4 Throughout the Bye-Laws and the IFA Regulations, unless stated to the contrary, a reference to a statute, statutory provision or subordinate legislation includes a reference to it as amended, replaced and/or re-enacted from time to time, and any legislation made under it.

2.5 Throughout the Bye-Laws and the IFA Regulations, headings and sub-headings are for convenience only and shall not affect the interpretation of the Bye-Laws and the IFA Regulations.

3 Eligibility to be registered as an IFA student

3.1 An individual shall be eligible to be registered as an IFA student if they:

(a) have gained appropriate qualifications; and

(b) are

(i) in full-time education on a course of accounting or business studies approved by the Institute; or

(ii) having successfully completed a course of accounting or business studies approved by the Institute, in employment in accountancy; and

(c) are considered fit and proper to be associated with the Institute and the accountancy profession; and

(d) have remitted all appropriate fees to the Institute.

3.2 An application to be registered as an IFA student shall be submitted to the Institute in the prescribed format.

3.3 On receiving an application in the prescribed format, the Institute shall enquire into the qualifications, professional experience, fitness and propriety of the applicant.

3.4 If the application is approved, the applicant's name and registered address shall be included on a register of students in whatever manner is appropriate.

3.5 The Institute shall make IFA Regulations under these Bye-Laws that prescribe the rights and obligations of IFA students.

Appropriate qualifications

3.6 The appropriate qualifications for registration as an IFA student are:

(a) qualifications gained that have enabled the applicant to be admitted to a university or other higher education institution in the United Kingdom or elsewhere; or

(b) one or more qualifications gained in England and Wales at level 3 or above under the qualifications framework of England, Wales and Northern Ireland, or at level 6 or above under the Scottish Credit and Qualifications Framework; or

(c) exceptionally, in light of the professional experience of the applicant, other qualifications indicating that, in the opinion of the Institute, the applicant has the academic ability to warrant registration as an IFA student.

4 Ceasing to be an IFA student

4.1 An individual may ask to be removed from the Institute's register of students at any time, by notice in writing.

4.2 If an individual is removed from the register of students, any rights of that individual by virtue of being an IFA student shall cease immediately.

4.3 A request to be removed from the Institute's register of students shall not be granted, and the individual shall accordingly not cease to be an IFA student, while a complaint against them has been received by the Institute and the disciplinary process has not concluded.

4.4 An individual shall immediately cease to be an IFA student, and shall be removed from the register of students, if:

(a) an order of a Conduct Committee is that they shall be removed from the register of students and that order has taken effect; and/or

(b) they are disqualified, for any reason, from acting as director of a company.

4.5 An individual may be removed from the register of students if:

(a) any amounts they owe to the Institute (including but not limited to fees and fines and/or costs ordered by a Conduct Committee) remain outstanding three months after the due date for payment; and/or

(b) they cease to be a fit and proper person.

4.6 An individual who has ceased to be an IFA student shall remain liable to pay any outstanding fees, fines, costs and/or other sums due to the Institute.

Application to be returned to the register

4.7 An individual applying to be reregistered as an IFA student shall:

(a) apply in writing using the Institute's prescribed form and pay the prescribed fees;
(b) pay any outstanding amounts owed to the Institute, (including, but not limited to, fees and fines and/or costs imposed by a Conduct Committee);
(c) demonstrate that they meet the eligibility requirements; and
(d) comply with such other conditions as the Institute may prescribe.

4.8 An application for reregistration as an IFA student shall be considered by the Board.

4.9 If an application for reregistration is refused, the Institute shall inform the applicant of the Board's reasons for refusing reregistration if requested to do so in writing by the applicant.

5 Eligibility for membership of the Institute

5.1 An individual shall be eligible for Associate membership of the Institute if they:

(a) have gained

(i) appropriate qualifications; and

(ii) sufficient relevant experience in accountancy or a related field; or

(b) have membership, by qualification, of an accountancy body recognised by the Institute,

and, in either case, they:

(c) are considered fit and proper to be associated with the Institute and the accountancy profession; and

(d) have remitted all appropriate fees to the Institute.

5.2 An individual shall be eligible for Intermediate membership of the Institute if they:

(a) have gained appropriate qualifications, but have not gained sufficient relevant experience in accountancy or a related field to be admitted to Associate membership; and

(b) have gained sufficient relevant experience in accountancy or a related field to be admitted to membership as an Intermediate Member; and

(c) are considered fit and proper to be associated with the Institute and the accountancy profession; and

(d) have remitted all appropriate fees to the Institute.

5.3 An application for membership shall be submitted to the Institute in the prescribed format.

5.4 On receiving an application in the prescribed format, the Institute shall review and assess the qualifications, professional experience, fitness and propriety of the applicant.

5.5 If the application is approved, the applicant's name and registered address shall be included on the register of Members in whatever manner is appropriate.

5.6 Decisions in relation to admission to membership and changes in grade of membership shall be made by the Board. Such decisions that are not contentious may be delegated by the Board to the Chief Executive Officer, with the exception of decisions concerning admissions to honorary membership.

5.7 The Institute shall make IFA Regulations under these Bye-Laws that prescribe the rights and obligations of Institute Members, including a Member's eligibility to hold an IFA practising certificate, without which a Member shall not engage in public practice in the United Kingdom and the three Crown dependencies.

Appropriate qualifications

5.8 Appropriate qualifications when applying for membership of the Institute are:

(a) successful completion of the IFA Direct programme;

(b) a United Kingdom accountancy qualification gained at a university or higher education institution in the United Kingdom and approved by the Institute;

(c) an accountancy qualification approved by the Institute.

Relevant accountancy experience

5.9 Sufficient relevant accountancy experience must be recorded and evidenced in a form required by the Institute.

Membership of a recognised accountancy body

5.10 The Institute shall, from time to time, publish a list of professional bodies that shall be recognised accountancy bodies for the purpose of eligibility for membership of the Institute.

5.11 A Member of any other accountancy body may seek recognition of that body by the Institute before formally applying for membership of the Institute. The decision of whether to recognise a professional body for this purpose shall be made by the Board.

6 Becoming a Fellow Member of the Institute

6.1 On admission to membership of the Institute, an individual shall be recognised at the grade of Intermediate Member or Associate Member, unless:

(a) they have sufficient relevant accountancy experience, according to these Bye-Laws, to be recognised as a Fellow Member of the Institute; or

(b) they are admitted as an honorary Member and, in the opinion of the Board, the individual has the experience and gravitas to be admitted at the grade of Fellow Member.

6.2 A Member shall be eligible to become a Fellow Member of the Institute if:

(a) they have

(i) seven years of continuous Associate membership with the Institute; and

(ii) complied with the Continuing Professional Development Regulations throughout their period of IFA membership; or

(b) have membership of an accountancy body recognised by the Institute, at the level of Fellow or equivalent,

and, in either case, they:

(c) are considered fit and proper to be recognised as a Fellow Member of the Institute; and

(d) have remitted all appropriate fees to the Institute.

6.3 The Institute may, at its discretion, amend the eligibility requirements for membership of the Institute and/or amend the requirements for recognition as a Fellow Member.

7 Honorary membership

7.1 The Board shall consider all applications for honorary membership.

7.2 A person may be admitted to membership as an honorary Member if, upon the recommendation of the Chief Executive Officer and in the opinion of the Board, the individual is a fit and proper person and has:

(a) extensive experience in accountancy or in a related field; and/or

(b) rendered valuable service in advancing the interests of the Institute or the accountancy profession.

7.3 The Board shall determine whether an honorary Member shall be admitted to membership as an Associate or Fellow Member. The conferral of such memberships shall be regulated by the Institute's policies and procedures. The Board shall review the register of honorary Members on an annual basis.

7.4 The Board may determine that an honorary Member shall not be liable for admission fees and/or an annual subscription.

7.5 An honorary Member shall not be eligible for an IFA practising certificate unless they meet the eligibility requirements set out within the Public Practice Regulations.

7.6 The Board may, at its discretion, withdraw an individual's status as an honorary Member. The Board shall not be required to give a reason for such withdrawal.

8 Ceasing to be a Member of the Institute

8.1 An individual may ask to be removed from the Institute's register of Members at any time, by notice in writing.

8.2 If an individual is removed from the register of Members, any rights of that individual by virtue of being a Member of the Institute shall cease immediately.

8.3 A request to be removed from the Institute's register of Members shall not be granted, and the individual shall accordingly not cease to be a Member of the Institute, while a complaint against them or a Member firm in which they are a principal has been received by the Institute and the disciplinary process has not concluded.

8.4 An individual shall immediately cease to be a Member, and shall be removed from the register of Members, if:

(a) an order of a Conduct Committee is that they shall be removed from the register of Members and that order has taken effect; and/or

(b) they are disqualified, for any reason, from acting as a director of a company.

8.5 An individual may be removed from the register of Members if:

(a) any amounts they (or a Member firm in which they are a principal) owe to the Institute (including but not limited to fees and fines and/or costs ordered by a Conduct Committee) remain outstanding three months after the due date for payment; and/or

(b) they cease to be a fit and proper person.

8.6 An individual who has ceased to be a Member shall remain liable to pay any outstanding fees, fines, costs and/or other sums due to the Institute.

8.7 A firm that ceases to be a Member firm on the resignation or removal from membership of one or more of its principals, or for any other reason, shall remain liable to pay any outstanding fees, fines, costs and/or other sums due to the Institute.

Application to be returned to the register

8.8 An individual applying to be readmitted as a Member of the Institute shall:

(a) apply in writing using the Institute's prescribed form and pay the prescribed fees;
(b) pay any outstanding amounts owed by the individual (or a Member firm in which they are/were a principal) to the Institute (including, but not limited to, fees and fines and/or costs imposed by a Conduct Committee);
(c) demonstrate that they meet the eligibility requirements; and
(d) comply with such other conditions as the Institute may prescribe.

8.9 An application for readmission as a Member of the Institute shall be considered by the Board.

8.10 If an application for readmission to membership is refused, the Institute shall inform the applicant of the Board's reasons for refusing readmission to membership if requested to do so in writing by the applicant.

9 Member firms and affiliates

9.1 A firm that meets the definition of "Member firm" shall not be required to make an application to the Institute. The firm's status as a Member firm shall be a matter of fact.

9.2 A Member in a firm engaged in public practice shall notify the Institute of any change in ownership and/or voting rights in the firm such that it becomes a Member firm or ceases to be a Member firm, within 15 working days of the change.

9.3 A register of Member firms, including each Member firm's registered address and the name of the Member who is the Member firm's contact principal, shall be kept in such form as the Institute may determine from time to time.

9.4 The Institute's jurisdiction over a Member firm and all its principals derives from the Bye-Laws. In addition, it is the responsibility of a Member who is a principal in a Member firm to require the firm and any affiliates among its principals to comply with the Bye-Laws and IFA Regulations and any regulations, policies and procedures in respect of which they are bound.

9.5 A Member in a firm of accountants that is not a Member firm, should use their best endeavours to maintain the technical and ethical standards of the firm.

9.6 The Institute shall make IFA Regulations under these Bye-Laws that prescribe the rights and obligations of Member firms and affiliates.

10 Fees and subscriptions

10.1 The Institute shall determine the fees and subscriptions required to be paid by Members, students, affiliates, Member firms and contracted firms and when those fees and subscriptions are due for payment.

10.2 The Institute may waive, reduce or refund an amount otherwise required to be paid by a Member, student, affiliate, Member firm or contracted firm on such terms as the Institute may decide.

11 Liability to disciplinary action

11.1 All Members, students, affiliates, Member firms and contracted firms shall:

(a) be bound by the Institute's Bye-Laws and the IFA Regulations;

(b) pay prescribed fees and subscriptions, and other amounts due to the Institute, as they fall due; and

(c) comply with the Code of Ethics, in which the term "professional accountant" shall mean an IFA Member, student, affiliate, Member firm and/or contracted firm as applicable.

11.2 A Member, student, affiliate, Member firm or contracted firm shall be liable to disciplinary action if:

(a) they have been guilty of misconduct when carrying out their professional duties or otherwise;

(b) they have performed their professional work, or conducted their practice or performed the duties of their employment, improperly, inefficiently or incompetently to such an extent or on such number of occasions as to bring discredit to themselves, their employers, their firm, the Institute, and/or the accountancy profession;

(c) they have committed a breach of the Bye-Laws, IFA Regulations and/or Code of Ethics or any regulations, policies and procedures in respect of which they are bound;

(d) in connection with attempts by the Institute to undertake monitoring of a firm or to investigate a complaint against them or a firm in which they are a principal, they fail to respond on a timely basis to communications from the Institute and/or fail to co-operate promptly and effectively with the Institute or any of its staff or Conduct Committees;

(e) they have been disciplined by another professional body or under some other disciplinary process.

11.3 Each of the grounds for liability to disciplinary action shall be without prejudice to the provisions of any other paragraphs in the Bye-Laws.

11.4 Misconduct includes (but is not limited to) any act of default likely to bring discredit to a Member, student, affiliate, Member firm or contracted firm, or to the Institute or the accountancy profession. The fact that a Member, student or affiliate has:

(a) before a court of competent jurisdiction in the United Kingdom, or in a superior court of any country whose judgments are in the opinion of the Institute relevant, pleaded guilty to or been found guilty of or found as fact to have engaged in any offence discreditable to them, the Institute or the accountancy profession; or

(b) in any civil proceedings before a court of competent jurisdiction in the United Kingdom, or in a superior court of any country whose judgments are enforceable in the United Kingdom, been found to have acted fraudulently, dishonestly or contrary to professional standards,

shall be conclusive proof of misconduct.

11.5 In deciding whether a Member, student, affiliate, Member firm or contracted firm is guilty of misconduct, regard may be had to any technical and ethical standards considered by the Institute and/or a Conduct Committee to be relevant.

11.6 It shall be for every Member, student, affiliate, Member firm or contracted firm to bring to the attention of the Institute any facts or matters indicating that a Member, student, affiliate, Member firm or contracted firm may have failed to comply with a provision of the Bye-Laws and/or the IFA Regulations, or otherwise become liable to disciplinary action. For the avoidance of doubt, this provision requires a Member, student or affiliate to report their own possible failure to comply or liability to disciplinary action, or that of their firm.

12 IFA Regulations, policies and procedures

12.1 The Institute may make, vary or rescind IFA Regulations, policies and procedures from time to time in relation to the Bye-Laws or in relation to any other matter that it considers necessary or desirable.

12.2 Members, students, affiliates, Member firms and contracted firms shall provide such returns, statements and information as are deemed necessary by the Institute for compliance and monitoring purposes in such form and manner as the Institute shall from time to time determine.

12.3 Members, affiliates, Member firms and contracted firms shall, on request, provide staff of the Institute with reasonable access to their premises and to all relevant books and records of the firm and to relevant client files.

12.4 The Institute shall process the personal data of Members, students and affiliates in accordance with the provisions of the Data Protection Act 2018 and other relevant legislation as it applies in the United Kingdom. This may include disclosure of information to other regulators and professional bodies and to proper authorities in accordance with the law.

13 Fitness and propriety

13.1 If a Member or student has been adjudged to not be fit and proper in the absence of a disciplinary process, they shall be entitled to have the matter referred to the Disciplinary Committee.

13.2 In assessing whether a person is fit and proper, the Institute and/or the Disciplinary Committee shall consider, inter alia, whether that person has at any time been:

(a) convicted of a criminal offence;

(b) the subject of a finding and/or order of a Conduct Committee;

(c) investigated by any organisation in respect of their conduct;

(d) excluded from a professional body; and/or

(e) bankrupt or entered into an arrangement with creditors.

14 Notices

14.1 A notice to be given to or by any person under these Bye-Laws shall be in writing, which may be delivered:

(a) in person;

(b) by postal or other delivery service; or

(c) by electronic mail to the latest address, if any, notified to the person giving the notice.

14.2 In addition, the Institute may give notice to all Members, students, affiliates, Member firms and/or contracted firms by means of the Institute's website, or through the official journal of the Institute.

14.3 In the case of notice to a Member firm by electronic mail, it shall be delivered to the contact principal whose name is included in the register of Member firms. This does not, in itself, satisfy a requirement to provide notice to a Member or affiliate of the Member firm where notice to such a person is required by the Bye-Laws or IFA Regulations.

14.4 Where a Member, student, affiliate, Member firm or contracted firm has a registered address outside the United Kingdom but has notified the Institute of a service address within the United Kingdom to which notices may be sent, they shall be entitled to have notices and other documents sent to that address in the United Kingdom, and the Institute shall be entitled to consider notices sent to that address as appropriately served in accordance with the Bye-Laws and IFA Regulations.

14.5 A notice, or other document, properly addressed to a Member, student, affiliate, Member firm or contracted firm at the person's registered address or address notified to the Institute for service in the United Kingdom shall:

(a) if sent by first class post, subject to (c) below, be deemed to have been received and served 48 hours after posting;

(b) if sent by second class post, subject to (c) below, be deemed to have been received and served 72 hours after posting;

(c) if sent by recorded delivery, either through the Post Office or a private delivery service, or delivered in person, be deemed to have been received and served on the day on which it was so delivered;

(d) if sent by electronic mail, be deemed to have been received and served at the start of the next working day after the electronic mail was sent.

14.6 Any notice given by means of the Institute's website, or through the official journal of the Institute shall be deemed to have been served at the start of the next working day after the notice (or the journal) was first published on the Institute's website.

14.7 Members, students, affiliates, Member firms and contracted firms shall notify the Institute of a change to their registered address and/or their address for electronic mail, if any has been previously notified to the Institute, within 15 working days of the change.

14.8 For the purpose of notification under the Bye-Laws and the IFA Regulations, the relevant registered address is that most recently notified to the Institute by the Member, student, affiliate, Member firm or contracted firm concerned.

14.9 In the case of a Member, student, or affiliate who has failed to notify the Institute of a change to their registered address or that of a Member firm or contracted firm in which they are a principal, any notice or other document sent by the Institute to that individual or firm's last known registered address shall be deemed to have been properly addressed.

15 Branches and local and specialist membership groups

15.1 The Institute may form branches and other membership groups in any part of the world subject to the prior approval of the Board and may dissolve any such branches and groups at any time. The Institute may from time to time make regulations for the governance of such branches and other membership groups.

16 Relevant law

16.1 The relationship between the Institute and each of those bound by the Bye-Laws and IFA Regulations shall be governed by the law of England and Wales. All disputes shall be subject to the jurisdiction of the courts in England and Wales.

Chapter 11

By-Laws for the AAT Cohort of IPA Members

Establishment of the AAT membership designations

11.1 Pursuant to Clause 24 of the Constitution and Clause 3.1.7 of the By-Laws, the IPA Board of Directors creates the following three additional membership designations within the existing three classes of IPA membership:

(a) Affiliate (AIPA) membership designation within the Associate class of membership;

(b) Member IPA (AAT) membership designation within the Member class of membership;

(c) Fellow IPA (AAT) membership designation within the Fellow class of membership.

Use of Designations

11.2 Pursuant to Clause 25 of the Constitution:

(a) Affiliate (AIPA) Members will only use the designation *Affiliate*;

(b) Member IPA (AAT) will only use the designation *MIPA (AAT)*;

(c) Fellow IPA (AAT) will only use the designation *FIPA (AAT)*.

11.3 Affiliate, MIPA (AAT) and FIPA (AAT) are designations within the existing classes of the IPA membership and these Members cannot be recognised as a *Qualified Accountant* under section 88B of the *Corporations Act 2001 (Cth)* and the Australian Securities and Investments Commission legislative instrument 'ASIC Corporations (Qualified Accountant) Instrument 2016/786'

11.4 MIPA (AAT) and FIPA (AAT) Members have IPA voting rights. Affiliate Members do not have IPA voting rights.

Application for Membership

11.5 All applications for membership shall be submitted in the prescribed form to the Institute whose duty shall be to enquire into the qualifications, professional experience, standing and general character of the applicant. Every application for membership requires the payment of a non-refundable application fee, as prescribed from time to time.

11.6 The Institute will take reasonable steps to satisfy itself as to the entitlement of the applicant to membership. The Institute may admit to membership any person who is a Member of another professional body of bookkeepers/accountants, which in the opinion of the Institute is equivalent to that of the Institute and provided the relevant membership criteria are met.

11.7 On admission to membership, a full year's subscription shall be payable as well as any other fees due and payable.

Affiliate Admission

11.8 For admission to membership as an Affiliate, the applicant shall:

(a) apply in writing on the prescribed form and pay the prescribed fee; and

(b) provide certified documents evidencing an Australian Certificate IV in Accounting and Bookkeeping; or

(c) an award recognised by the IPA as equivalent in standard and content as above; and

(d) declare they are at least 18 years of age.

MIPA (AAT) Admission

11.9 For admission to membership as an MIPA (AAT), the applicant shall:

(a) apply in writing on the prescribed form and pay the prescribed fee; and

(b) provide certified documents evidencing an Australian Certificate IV in Accounting and Bookkeeping; or

(c) an award recognised by the IPA as equivalent in standard and content as above; and

(d) hold a statutory registration with the Tax Practitioners Board (TPB); or

(e) the successful completion of the IPA Certified Accounting Technician (CAT) Program; and

(f) have one year full time experience in a bookkeeping role or a BAS agent role; and

(g) declare they are at least 18 years of age.

(h) An applicant may be admitted as Member IPA (AAT) if they are an equivalent status of Member IPA (AAT) and a Member of good standing of another professional association that is approved by the Board of Directors.

FIPA (AAT) Admission

11.10 For admission to membership as an FIPA (AAT), the applicant shall:

(a) apply in writing on the prescribed form and pay the prescribed fee; and

(b) provide certified documents evidencing an Australian Certificate IV in Accounting and Bookkeeping; or

(c) an award recognised by the IPA as equivalent in standard and content as above; and

(d) hold a statutory registration with the Tax Practitioners Board (TPB); or

(e) the successful completion of the IPA Certified Accounting Technician (CAT) Program; and

(f) have 10 years full time experience in a bookkeeping role or a BAS agent role.

(g) An applicant may be admitted as Fellow IPA (AAT) if they are an equivalent status of Fellow IPA (AAT) and a Member of good standing of another professional association that is approved by the Board of Directors.

Application for Advancement

Advancement from Affiliate to MIPA (AAT)

11.11 For advancement from Affiliate to MIPA (AAT) the applicant shall:

(a) apply in writing on the prescribed form and pay the prescribed fee; and

(b) hold a statutory registration with the Tax Practitioners Board (TPB); or

(c) the successful completion of the IPA Certified Accounting Technician (CAT) Program; and

(d) have one year full time experience in a bookkeeping role or a BAS agent role.

Advancement from MIPA (AAT) to FIPA (AAT)

11.12 For advancement from MIPA (AAT) to FIPA (AAT), the applicant shall:

(a) apply in writing on the prescribed form and pay the prescribed fee; and

(b) hold a statutory registration with the Tax Practitioners Board (TPB); or

(c) the successful completion of the IPA Certified Accounting Technician (CAT) Program; and

(d) have held the MIPA (AAT) designation for at least seven years combined with at least 10 years full time experience in a bookkeeping role or a BAS agent role.

Certified Accounting Technician (CAT) Program

11.13 Members enrolled in the *Certified Accounting Technician* (CAT) Program must complete the Program within 6 months of being enrolled.

11.14 There may be instances where a Member has completed an equivalent to the CAT Program and exemptions will be considered on a case-by-case basis by the IPA Group Chief Executive Officer (CEO) or delegated officer.

Provision of Services to the Public

11.15 Members who provide BAS services for a fee or other reward must be registered with the TPB as a BAS agent or a tax agent.

11.16 The TPB defines a BAS service as:

(a) working out or advising about liabilities, obligations or entitlements of clients under a BAS provision (law) where it is reasonable to expect a client to rely on the service to satisfy liabilities or obligations, or to claim entitlements, under a BAS provision; or

(b) representing a client in their dealings with the Commissioner of Taxation in relation to a BAS provision (law) where it is reasonable to expect a client to rely on the service to satisfy liabilities or obligations, or to claim entitlements, under a BAS provision.

(c) further, the TPB has declared certain services as BAS services that extend beyond the definition of a BAS provision (law) through a legislative instrument and examples of BAS services can be found on the TPB website.

11.17 Members who are registered with the TPB or other relevant regulator as may apply from time to time, to provide BAS services must comply with the relevant legislation, regulations and other requirements as amended from time to time which are applicable to their statutory registration.

Professional Indemnity Insurance

11.18 MIPA (AAT) and FIPA (AAT) Members that provide professional services to the public for a fee must hold Professional Indemnity insurance:

(a) if the Member is a sole practitioner, ensure that they are covered under a contract and / or scheme of professional indemnity insurance which complies with By-Law 11.19 which provides run-off cover for claims against the Member after ceasing to offer professional practice services or ceasing to be a Member;

(b) if the Member is a partner of a firm, ensure that the Member and the firm and all other partners of the firm (whether or not they are Members of the Institute) are covered under a contract and / or scheme of professional indemnity insurance that complies with By-Law 11.19; and

(c) if the Member is a Director of a firm, ensure that the Member and the company and all other Directors and Executive Officers of the company (whether or not they are Members of the Institute) are insured under a contract and / or scheme of professional indemnity insurance that complies with By-Law 11.19.

11.19 Members Professional indemnity insurance must provide:

(a) cover for the amount(s) specified by the Board of Directors for each and every claim, not being not less than $1 million for each reinstatement.

(b) cover obtained from an Australian Prudential Regulation Authority (APRA) regulated insurer, which can be verified at: https://www.apra.gov.au/register-general-insurance;

(c) a minimum of one reinstatement and preferably unlimited reinstatements;

(d) a defence cost exclusive policy, however if the policy is defence cost inclusive, the policy sets an additional 25 per cent above the policy limit of indemnity amount to fund defence costs;

(e) unlimited retroactive cover;

(f) cover for defamation;

(g) cover for claims arising out of the dishonesty of an employee;

(h) cover for the cost of replacing or repairing documents lost, damaged or destroyed;

(i) cover for any civil legal liability or any act, error or omission, subject to reasonably common exceptions; and

(j) run-off cover for claims against the Member after cessation of business or ceased to hold a Professional Practice Certificate for a period of at least seven years, however if the policy does not include run-off cover, the Member must arrange and maintain run-off cover for a period of seven years following cessation of the business.

Continuing Professional Development

11.20 Affiliate, MIPA (AAT) and FIPA (AAT) Members must comply with the requirements in Pronouncement 8 Continuing Professional Development – Affiliate and AAT Designations.

Quality Review Program (QRP)

11.21 Affiliate Members are required to comply with the requirements in Pronouncement 4 Quality Review Program (QRP).

11.22 MIPA (AAT) and FIPA (AAT) Members are also required to comply with the requirements in Pronouncement 4 Quality Review Program (QRP).

Members Advisory Committee

11.30 Pursuant to clause 53.2(n) of the Constitution and 5.3.1 of the By-Laws, the Board of Directors have established an *AAT Branch* of the IPA which will be referred to as the *AAT Members Advisory Committee* (MAC).

11.31 The role of the AAT MAC is to provide advice to the IPA Group Chief Executive Officer in relation to the achievement of the Institute's strategic objectives. For the purposes of clarity, the governing body of the Institute is the IPA Board of Directors and the Group Chief Executive Officer is responsible for managing the operations of the IPA.

11.32 The basis for a well-functioning Advisory Committee is engagement and the IPA openly encourages Members to become actively involved in the operation of the AAT MAC, including regular participation in meetings.

11.33 The process of joining the AAT MAC will be to submit to the Institute a form expressing interest. The form is to be developed by the Institute.

11.34 It is vital that the AAT MAC comprises individuals who are committed to the best interests of the Institute. Whilst the AAT MAC is not intended to be a formal meeting, it will require certain frameworks to function effectively. This may include the AAT MAC through the IPA Group CEO coordinating an event with a guest speaker or providing structured feedback to the Institute's technical unit on a specific policy issue. Membership of the MAC may be revoked by the Institute at any time if in the opinion of the AAT MAC Chair and Group Chief Executive a Member is acting contrary to the interests of the Institute.

11.35 The AAT MAC will be chaired by the AAT MAC Chair. The AAT MAC nor Chair do not oversee the Branch, rather acts as a facilitator and conduit to the IPA Group CEO or nominee. In the event of the AAT MAC Chair being unable to Chair the meeting, the AAT MAC shall appoint a Member of the AAT MAC to preside. The inaugural AAT MAC shall be appointed by the IPA Board and hold office for a period of 12 months. The IPA Board Executive Committee shall be ex-officio Members of the AAT MAC.

11.36 The AAT MAC shall report to the IPA Group Chief Executive Officer on matters of strategic importance. This maintains direct Member involvement in the direction of the Institute.

11.37 The AAT MAC shall meet up to six times per annum.

Investigations and disciplinary procedures

11.38 All Members of the IPA including Affiliate, MIPA (AAT) and FIPA (AAT) shall be bound by the investigation and disciplinary procedures prescribed in Chapter 7 of the Constitution and Chapter 7 of the By-Laws.

Chapter 12

The Tax Institute By-Laws

These By-Laws are underpinned by the Constitution and set out how The Tax Institute (TTI) operates.

TTI was formerly a company limited by guarantee that operated as a professional membership body for tax practitioners. The Tax Institute's business and professional activities will be transferred to TTI, a wholly owned subsidiary of the Institute of Public Accountants (IPA).

TTI now carries on the business and professional activities formerly carried on by The Tax Institute, including the conferral of TTI designations, the meeting of professional and ethical standards, continuing professional development requirements, and the regulation of Members' professional conduct.

A person admitted to Membership under these By-Laws is admitted as a member of IPA and holds the relevant TTI designation. These By-Laws do not confer upon individual membership of TTI itself. These By-Laws may only be amended, varied, revoked or replaced in accordance with clause 1.3 below, and apply to all such Members.

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1 Notices and Privacy

1.1 Notices

(a) Clause 33 of the Constitution applies to any notice, consent or other communication required to be given for the purposes of these By-Laws.

1.2 Privacy

(a) Member may at any time request access to the personal information that IPA or TTI holds about that Member in accordance with IPA or TTI's Privacy Policy and the privacy laws that apply at the time the request is made.

1.3 Amendment of these By-Laws

(a) Subject to clause 1.3(b), these By-Laws may be amended, varied, revoked or replaced by a resolution of the Directors, except that an amendment, variation, revocation or replacement of any of the following requires the prior approval of the National Council by a resolution passed by a 75% majority of National Councillors present and voting at a meeting of the National Council:

(i) By-Law 2 (The National Council),
(ii) By-Law 3 (State Councils),
(iii) By-Law 4 (Membership),
(iv) By-Law 6 (Continuing Professional Development), or
(v) this clause 1.3.

(b) Notwithstanding clause 1.3(a), if an amendment to these By-Laws is required by law or regulation or by a direction of a court, tribunal or regulatory authority having jurisdiction over TTI or IPA, the IPA Directors may make such amendment without the consent of the National Council, provided that:

(i) the IPA Directors must give the National Council written notice of any such amendment within 14 days of making it, together with evidence that the amendment is required by law or by a direction of a court, tribunal or regulatory authority, and

(ii) the National Council may, by resolution passed by a 75% majority of National Councillors present and voting at a meeting, require the IPA Directors to take such steps as are reasonably available to seek a review, variation or revocation of the relevant legal requirement or direction.

(c) For the purposes of this clause 1.3, a resolution of the National Council may be passed by circular resolution in accordance with clause 2.4.3.

(d) Any resolution, instrument or other act purporting to amend, vary, revoke or replace these By-Laws or any provision of these By-Laws otherwise than in accordance with this clause 1.3 has no effect.

2 The National Council

2.1 Acknowledgement

(a) The National Council is prescribed as a Division and constituted under clause 111 of the Constitution. It shall be known as "The Tax Institute National Council".

(b) In accordance with clause 113 of the Constitution, the powers and duties of the National Council are as prescribed by the Constitution and the By-Laws and are as set out in this By-Law. The Directors may also delegate powers and duties to the National Council from time to time.

(c) The National Council is an advisory council only. Any recommendations of the National Council do not bind the Directors.

2.2 National Councillors

(a) In accordance with clause 115 of the Constitution, National Councillors shall be appointed by the State Councils in accordance with this By-Law.

2.2.1 Number of National Councillors

(a) The National Council must have at least three National Councillors all of whom must ordinarily reside in Australia.

2.2.2 Appointment

(a) Each State Council is entitled to appoint one of its current or former State Councillors to be a National Councillor.

(b) A State Council is entitled to appoint one additional National Councillor for each additional two thousand Members registered as residing in that State Council's State Division as of 30 September immediately preceding the date of appointment of its first National Councillor (**Additional National Councillor).**

(c) If during the term of an Additional National Councillor, the number of Members registered as residing in the relevant State Division falls below the number required under clause 2.2.2(b) to appoint the Additional National Councillor, the Additional National Councillor may remain in that position, but during that period, the State Council of that State Division will not be entitled to appoint a replacement National Councillor to fill the vacancy created if that Additional National Councillor or one of the other National Councillors appointed by that State Council subsequently resigns or is removed or becomes the President or Vice President.

(d) Subject to their term ending for any other reason, a National Councillor who becomes the President or Vice President continues to be a National Councillor while they hold the position of President or Vice President, and for a period of 12 months from the date they cease to be President (**Immediate Past President)**.

(e) Subject to the preceding paragraphs of this clause 2.2.2, a State Council is entitled to appoint one of its current or former State Councillors as a new National Councillor to the National Council if a National Councillor appointed by it becomes the President or Vice President.

(f) Subject to clause 2.2.2(c), if a National Councillor position becomes vacant, the State Council who appointed the former National Councillor is entitled to appoint one of its current or former State Councillors as a replacement National Councillor for a term determined in accordance with clause 2.2.3, or to fill the position as a casual vacancy under clause 2.2.4.

(g) The President is taken to be the Chairperson of the National Council.

(h) National Councillors are not remunerated.

2.2.3 Term

(a) If a National Councillor is appointed by a State Council:

(i) during the period from 1 January to 30 June in a year, the term of appointment of that National Councillor ends on 31 December third occurring after the date of appointment, and

(ii) during the period from 1 July to 30 December in a year, the term of the appointment of that National Councillor ends on 31 December fourth occurring after the date of appointment.

(b) A National Councillor is eligible for reappointment for one further consecutive term, on the same terms as clause 2.2.3(a).

(c) A National Councillor is not precluded from appointment to President or Vice-President by virtue of having served as a National Councillor for the maximum terms prescribed by this clause.

(d) A National Councillor may at any time resign from the National Council by giving written notice of resignation to the CEO.

(e) The position of a National Councillor shall be vacated on the expiration of their term or if they:

(i) resign or are removed from that position pursuant to these By-Laws,

(ii) cease to be a Member for any reason,

(iii) are suspended for any period from membership of the IPA,

(iv) become prohibited from being a Director of any entity by reason of any order made under the Corporations Act,

(v) are absent from three consecutive meetings of the National Council without permission of the National Council, or

(vi) are charged with a Serious Offence.

2.2.4 Casual Vacancies

(a) If a vacancy occurs on the National Council, the State Council that appointed the vacating National Councillor may treat the vacancy as a casual vacancy and appoint one of its current or former State Councillors as an interim replacement National Councillor who shall hold that position until 31 December following the occurrence of the vacancy.

(b) If the vacancy relates to the position of the President or Vice-President, the current or former State Councillor appointed as an interim replacement National Councillor shall not by virtue of the interim appointment become the President or Vice-President. In such circumstances, the National Council shall appoint an interim President or Vice-President from among the National Council.

(c) Clause 2.2.4(b) does not preclude the National Council from appointing an interim replacement National Councillor as an interim President or Vice-President.

2.2.5 President and Vice President

(a) No later than 31 December each year, the National Council shall in meeting:

(i) appoint a Vice-President from among the National Council,

(ii) appoint the current Vice-President to the position of President unless:

(A) the person currently holding the position of President is re-elected by the National Council to that position, or

(B) the National Council resolves otherwise, in which event the National Council shall appoint a new President from among the National Council.

(b) Subject to clause 2.2.5(d), the President and Vice President may stand for re-election.

(c) The duties (if any) of the President, the Vice President and other positions will be as determined by the National Council from time to time.

(d) A person may hold the position as President or Vice President for up to a total of two consecutive years (in addition to any period served in the position to fill a casual vacancy) at any time.

(e) If a person holding the position as President is appointed for a second consecutive year under this clause 2.2.5, the person holding the position as Immediate Past President by virtue of the operation of 2.2.2(d) may continue in that position for a further 12 months notwithstanding the terms of clause 2.2.2(d).

2.2.6 Transition

(a) On the date of adoption of this By-Law, the National Council shall comprise the existing National Councillors of The Tax Institute immediately prior to the adoption of this By-Law and for any unexpired term of their respective appointments (**Existing National Councillors)**.

2.3 Powers and Duties

(a) The powers and duties of the National Council prescribed by the Constitution include the matters listed in clause 113 of the Constitution.

(b) In accordance with clause 113 of the Constitution, the National Council shall have the following additional powers and duties:

(i) subject to a two thirds majority in a meeting of the National Council:

(A) the power to approve the Charter for the operation of the State Councils,

(B) the power to veto any nominations for election to the position of State Councillor,

(C) the power to remove a State Councillor from their position, and

(D) the power to remove a National Councillor from their position.

(c) Powers and duties delegated by the Directors to the National Council must be retained in IPA's register of delegations.

2.4 Meetings

2.4.1 Meetings of the National Council

(a) A meeting of the National Council may be called at any time by:

(i) the President, or

(II) the Chief Executive Officer at the written request of a National Councillor,

giving reasonable notice individually to every National Councillor.

(b) Unless the National Council determines otherwise, a quorum for a meeting of the National Council is the greater of:

(i) three, or

(ii) a majority of the National Council.

(c) A quorum must be present at all times during the meeting.

2.4.2 Passing of resolutions by the National Council

(a) In the case of equality of votes for and against a resolution:

(i) the chairperson of the meeting does not have a second or casting vote, and

(II) the resolution is not passed.

2.4.3 Circular resolutions of the National Council

(a) The National Council may pass a resolution without a meeting of the National Council being held if all National Councillors entitled to vote on the resolution sign a document containing a statement that they are in favour of the resolution set out in the document.

(b) Separate copies of a document may be used for signing by National Councillors if the wording of the resolution and statement is identical in each copy.

(c) The resolution is passed when the last National Councillor signs.

3 State Councils

3.1 Acknowledgement

(a) In accordance with clause 111 of the Constitution, the following State Divisions exist for which there is a State Council:

(i) New South Wales (**NSW**) and the Australian Capital Territory (**ACT**) represented by the NSW State Council.

(ii) Victoria (**Vic**) represented by the Victorian State Council.

(III) Queensland (**Qld**) represented by the Queensland State Council.

(iv) Western Australia (**WA**) represented by the WA State Council.

(v) South Australia (**SA**) and the Northern Territory (**NT**) represented by the SA State Council.

(vi) Tasmania (**Tas**) represented by the Tasmanian State Council.

(b) In accordance with clause 113 of the Constitution, the powers and duties of State Councils are as prescribed in this By-Law. The Directors may also delegate powers and duties to the State Councils from time to time.

(c) The State Councils must have an Approved Charter under which to operate.

3.2 State Councillors

(a) In accordance with clause 115 of the Constitution, State Councillors shall be elected in accordance with this By-Law.

3.2.1 Number and Qualifications of State Councillors

(a) Each State Council must have at least three, and a maximum of twelve, State Councillors, all of whom must ordinarily reside in the respective State they represent.

(b) A State Councillor must be a Member who is eligible to vote at an Annual General Meeting of IPA.

(c) A National Councillor appointed by a State Council will serve on that State Council as an ex-officio Member.

3.2.2 Election

(a) When a vacancy arises, State Councillors will be elected into their role in accordance with the following procedures

(i) At least 2 months prior to the Annual Meeting of a State, the State Council must provide all Voting Members resident in that State notice of any current or upcoming vacancies on the State Council, any State Councillors subject to re-election at that Annual Meeting, and request any nominations to fill the role of any vacancies.

(ii) Accompanying the Notice of Annual Meeting, notice must be provided to the Voting Members resident in the State containing, for each nominee (including a State Councillor seeking re-election):

(A) the person's name,

(B) the Membership tenure and category,

(C) an overview of why they wish to join the State Council and what they wish to achieve through their contributions on the State Council, and

(D) an overview of the contributions they have made to TTI.

(iii) Subject to an ordinary resolution at the Annual Meeting of a State, a State Councillor whose term would otherwise expire may be re-elected in accordance with clause 3.2.3. Should the resolution fail for a particular State Councillor, that position is then considered vacant.

(iv) Any vacancies will be filled by vote at the Annual Meeting of the State, in order of the highest number of votes per nominee.

(b) State Councillors are not remunerated.

3.2.3 Term

(a) A State Councillor will be elected for a term commencing on the date of the Annual Meeting of the State in which they are elected and ending at the third Annual Meeting of that State following the date of election.

(b) A State Councillor is eligible for re-election for one further consecutive term commencing on the date of the Annual Meeting of the State in which they are re-elected and ending on the date of the third Annual Meeting of that State following the date of re-election.

(c) Subject to the election process in clause 3.2.2 being undertaken, the National Council may, in circumstances it considers exceptional, approve one further extension of term for a State Councillor for a period of up to twelve months from the date of the Annual Meeting of the State when the State Councillor's term was otherwise due to end. Exceptional circumstances may include, among other things, where there would otherwise be an insufficient number of State Councillors for a State Division.

(d) A State Councillor is not precluded from appointment to Chair or Deputy Chair of that State Council by virtue of having served as a State Councillor for the maximum terms prescribed by this clause.

(e) A State Councillor may at any time resign from the State Council by giving written notice of resignation to the CEO.

(f) Voting Members resident in a State may, at an Annual Meeting of that State and by ordinary resolution, vote to remove an individual from the position of State Councillor.

(g) The position of State Councillor shall be vacated on the expiration of their term or if they:

(i) resign or are removed from their role pursuant to these By-Laws,

(ii) cease to ordinarily reside in the State which they represent,

(iii) cease to be a Member for any reason,

(iv) re suspended for any period from membership of the IPA,

(v) become prohibited from being a Director of any entity by reason of any order made under the Corporations Act,

(vi) are absent from three consecutive meetings of the State Council without permission of the State Council, or

(vii) are charged with a Serious Offence.

(h) Subject to clause 3.2.3(c), a person cannot re-nominate for the role of State Councillor for a period of two years following the cessation of their term as a State Councillor.

3.2.4 Chair and Deputy Chair

(a) Each year a State Council must, in a meeting no later than the date of the Annual Meeting of that State:

(i) appoint a Deputy-Chair from among themselves,

(ii) appoint the current Deputy-Chair to the position of Chair unless,

(A) the person currently holding the position as Chair is re-elected by the State Council to that position, or

(B) the State Council resolves otherwise, in which event the State Council shall appoint a new Chair from among the State Councillors,

(b) Subject to clause 3.2.4(c), the Chair and Deputy Chair may stand for re-election.

(c) A person may hold the position as Chair, Deputy Chair for up to a total of two consecutive years (in addition to any period served in the position to fill a casual vacancy) at any time, unless the National Council determines otherwise to resolve exceptional circumstances.

3.2.5 Transition

(a) On the date of adoption of this By-Law, the State Councillors of a particular State Council shall be the State Councillors of that State Council immediately prior to the adoption of this By-Law (**Existing State Councillors)**.

(b) Existing State Councillors shall remain in their positions without the need for re-election until the earlier of:

(i) their position being vacated under an item referred to in clause 3.2.3(g)(i) – (vii), or

(ii) the date of the Annual Meeting of the State the individual represents first occurring after the 6th anniversary of the date they were first appointed to the position of State Councillor in their current term.

(c) A State Councillor is not precluded from appointment to Chair or Deputy Chair of that State Council by virtue of having served as a State Councillor for the maximum terms prescribed by this clause.

3.3 Power and Duties

(a) The duties of the State Council are contained within the State Council Charter as approved by the National Council.

(b) Powers and duties delegated by the Directors to State Councils must be retained in IPA's register of delegations.

3.4 Meetings

3.4.1 State Council Meetings

(a) A State Council meeting may be called at any time by:

(i) the Chair of the State Council,

(ii) the President, or

(iii) the Chief Executive Officer at the written request of a National Councillor or State Councillor,

giving reasonable notice individually to every State Councillor of that State Council.

(b) Unless the State Council determines otherwise, a quorum for a State Council meeting is the greater of:

(i) three, or

(ii) a majority of State Council.

(c) A quorum must be present at all times during the meeting.

3.4.2 Passing of State Council resolutions

(a) In the case of equality of votes for and against a resolution:

(i) the chairperson does not have a second or casting vote, and

(ii) the resolution is not passed.

3.4.3 Circulating resolutions of State Council

(a) The State Council may pass a resolution without a State Council meeting being held if all State Councillors entitled to vote on the resolution sign a document containing a statement that they are in favour of the resolution set out in the document.

(b) Separate copies of a document may be used for signing by State Councillors if the wording of the resolution and statement is identical in each copy.

(c) The resolution is passed when the last State Councillor signs.

3.5 Annual Meeting of a State

(a) A State Council must call an Annual Meeting to be held at the annual Tax Forum or Tax Convention of that State.

(b) If, for any reason, the annual Tax Forum or Tax Convention of a State is not held in a particular twelve-month period, the State Council must call an Annual Meeting of the Voting Members resident in that State as close as possible to 12 months, but no later than 15 months following the date of the last Annual Meeting of that State.

(c) The State Council must give no less than 21 days written notice to the Voting Members resident in that State (**Notice of Annual Meeting**) containing:

(i) the date and time of the meeting,

(ii) the location of the meeting, including if it is to be held through the use of technology,

(iii) any matters on which the members may need to vote, including the election of State Councillors, and

(iv) details on how members are able to vote, or provide proxies, if they are absent.

(d) The conduct, rights of members, and operation of the Annual Meeting are taken to be the same as the Annual General Meeting of IPA as set out in the Constitution.

4 Membership

4.1 Register of Members

(a) IPA will maintain a Register of Members in accordance with chapter 6 of the Constitution.

(b) Whenever any person ceases to be a Member, IPA must update its Register of Members to indicate that the person is no longer a Member.

4.2 Classes of Membership

(a) Pursuant to clause 10(1) of the Constitution, and acting under the delegation referred to in clause 4.9(a), the Directors have determined the following classes of Membership.

4.3 Chartered Tax Advisor

(a) A person will be eligible to apply to be admitted as a Chartered Tax Adviser if they:

(i) meet the Fellow Membership criteria (clause 4.4), and

(ii) have successfully passed TTI's Chartered Tax Adviser Examination.

(b) A person who is a Chartered Tax Adviser will retain that status subject to clause 6.1, provided that they meet the Voting Membership Criteria.

(c) If a Chartered Tax Adviser, who has gained that status without having completed the Chartered Tax Adviser Examination, has their Membership ceased under By-Law 7, they will be required to complete the Chartered Tax Adviser Examination to be reinstated as a Chartered Tax Adviser.

4.4 Fellow TTI

(a) A person will be eligible to apply to be admitted as a Fellow of TTI if they meet the Voting Membership Criteria, have at least 3 years' Relevant Experience, and satisfy one or more of the following criteria:

(i) have successfully passed TTI's CTA1, CTA2A and CTA2B subject assessments or equivalent from the Register of The Tax Institute Approved Providers/Subjects,

(ii) have been awarded a Master of Tax from a provider recorded on the Register of The Tax Institute Approved Providers / Subjects.

(b) A person who was a Fellow at 1 July 2012 will retain that status subject to clause 6.2, provided that they meet the Voting Membership Criteria.

(c) A person who was a Fellow at 1 July 2012 and who complies with clause 6.2, but who cannot meet one of the Voting Membership Criteria, may retain their status as a Fellow but is not entitled to vote at a meeting of the IPA.

4.5 Associate of TTI

(a) A person will be eligible to apply to be admitted as an Associate of TTI if they meet the Voting Membership Criteria, have at least one year's Relevant Experience and satisfy one or more of the following criteria:

(i) have successfully passed CTA1 subject assessments or equivalent from the Register of The Tax Institute Approved Providers / Subjects,

(ii) are a member of the Institute of Public Accountants, Chartered Accountants Australia and New Zealand or CPA Australia.

(iii) are an Australian legal practitioner, or

(iv) are a voting member of another Recognised Tax Agent Association.

(b) A person who was an Associate at 1 July 2012 will retain that status subject to clause 6.2, provided that they meet the Voting Membership Criteria.

(c) A person who was an Associate at 1 July 2012 and who complies with clause 6.2, but who cannot meet one of the Voting Membership Criteria, may retain their status as an Associate but is not entitled to vote at a meeting of IPA.

4.6 Affiliate of TTI

(a) A person will be eligible to apply to be admitted as an Affiliate of TTI if they:

(i) would otherwise qualify for admission as an Associate under clause 4.5 but does not meet the Relevant Experience requirement,

(ii) are not eligible to be or remain admitted as a Student Member, and do not meet the Relevant Experience requirement for an Associate under clause 4.5,

(iii) have successfully passed TTI's CTA1 Foundations course or an equivalent course from the Register of The Tax Institute Approved Providers / Courses,

(iv) are enrolled in TTI's CTA2A Advanced course,

(v) are employed by a commonwealth or state revenue authority engaged in taxation practice or administration,

(vi) meet the requirements to be admitted as an Associate, Fellow or Chartered Tax Adviser but elect to be admitted as an Affiliate, or

(vii) are a person having an interest in the affairs of TTI whom the Directors resolve to admit as an Affiliate.

4.7 Student Member of TTI

(a) TTI may admit as a Student Member a person who is:

(i) an undergraduate student in an accounting or law discipline at a recognised university or tertiary institution in Australia,

(ii) not working more than 25 hours per week in a tax-related discipline, and

(iii) of good fame, integrity and character.

(b) A person is ineligible to be a Student Member if they are a current, or were formerly an Affiliate, Associate, Fellow, or Chartered Tax Adviser.

(i) Students who become a Student Member and later secure employment in excess of 25 hours per week while holding a Student Membership will retain their membership as a Student Member until its expiration.

4.8 Academic Member of TTI

(a) TTI may admit as an Academic Member a person who:

(i) is employed at a lecturer level or higher in an accounting or law discipline at a recognised university or tertiary institution in Australia,

(ii) holds a masters or doctorate-level qualification (or an equivalent),

(iii) is employed in a:

(A) full-time capacity, with teaching as the primary source of income, or

(B) part-time capacity, with no income from employment or the provision of professional services in the field of taxation,

(iv) meets the requirements of membership admission for either a Chartered Tax Adviser or Fellow Membership, and

(v) is of good fame, integrity and character.

4.9 The Directors' discretion to admit or refuse admission to a person as a Member

(a) In accordance with clause 10(1)(e) of the Constitution, IPA has delegated to the Directors its power to determine applications for, and to admit persons to, Membership pursuant to these By-Laws. The Directors exercise the discretions set out in this clause 4.9 as delegate of IPA's board, and a person admitted by the Directors is admitted as a member of IPA in accordance with the Constitution.

(b) Acting under that delegation, the Directors may exercise the discretion under clause 17 of the Constitution to admit as a Member a person who does not meet all of the criteria as set out in these By-Laws if the Directors resolve that they be admitted to a class of Membership.

(c) Acting under that delegation, the Directors may exercise the discretion under clause 14 of the Constitution to refuse a person admission as a Member without giving any reason for refusing.

(d) Notwithstanding Clause 4.9(b) a person who is admitted to a class of Membership will not be entitled to vote at a meeting of IPA unless that person meets the Voting Membership Criteria.

(e) In the course of exercising its discretion to admit a person as a Member, the Directors must have regard to:

(i) whether the person is currently undertaking, or enrolled to undertake, a course of study, ether full-time or part-time, at a university or other tertiary education institution,

(ii) the amount of experience the person has in the taxation and superannuation profession,

(iii) the amount of experience the person has in fields other than taxation and superannuation,

(iv) whether it would be more appropriate for the person to be admitted to a different class of Membership, and

(v) any other circumstance or facts specific to the person's circumstances that the Directors consider relevant.

4.10 Life Membership

(a) The Directors may at their discretion elect as a Life Member of TTI any Member who has rendered special and exceptional services to TTI which would in the opinion of the Directors entitle the Member to the distinction of Life Member of TTI.

(b) All Life Members of TTI are entitled to enjoy all of the privileges of Membership and are not required to pay an annual Membership Fee.

(c) Life Members who no longer carry on business as tax professionals do not need to satisfy any CPD requirements for continuing Membership.

(d) Notwithstanding any of the above, any Life Member who does not meet the Voting Membership Criteria is not entitled to vote at a meeting of IPA.

4.11 Membership rights (voting, holding of position or office, etc

(a) Subject to the Constitution and the operation of TTI's other By-Laws including other parts of this By-Law, Chartered Tax Advisers, Fellows and Associates enjoy all of the rights and privileges of full Membership of IPA as published on TTI's website, including the right to join in calling a vote and voting at a meeting of IPA, and may hold any position or office in TTI.

(b) Chartered Tax Advisers, Fellows and Associates must meet the CPD requirements set out in By-Law 6 for their class of Membership.

(c) Affiliates admitted under clause 4.6above are entitled to the benefits of Affiliate Membership as published on TTI's website. Affiliates may not hold any position or office in IPA or TTI nor join in calling a vote nor vote at a meeting of IPA.

(d) Student Members admitted under clause 4.7 above are entitled to the benefits of Student Membership as published on TTI's website. Student Members may not hold any position or office in IPA or TTI nor join in calling a vote nor vote at a meeting of IPA.

(e) A person admitted to Membership under these By-Laws is admitted as a voting member of IPA and may be offered an IPA designation in accordance with the By-Laws and policies of IPA.

4.12 Use of words indicating Membership of TTI

(a) So long as a person continues to be a Chartered Tax Adviser Member, they may use the words 'Chartered Tax Adviser' or 'CTA' after their name or signature.

(b) So long as a person continues to be a Fellow Member, they may use the words 'Fellow of The Tax Institute' or 'FTI' after their name or signature.

(c) So long as a person continues to be an Associate Member, they may use the words 'Associate of The Tax Institute' or 'ATI' after their name or signature.

(d) A person who is elected as a Life Member of TTI may use the words 'Life Member of The Tax Institute' or 'FTI – Life', 'CTA – Life', as the case may be, after their name or signature.

(e) For the avoidance of doubt, if a Fellow, Associate or Life Member of TTI is not permitted to vote at a meeting of IPA, nothing in this By-Law prohibits their use of the post-nominals outlined above.

(f) A person admitted to Membership under these By-Laws who accepts an IPA designation must represent their TTI designation as their primary designation (for example, 'FTIA FIPA').

4.13 Member Logos

(a) TTI's Member Logos are available from TTI for use by Chartered Tax Adviser, Fellow and Associate Members in accordance with this clause 4.13 and the Member Logo Guidelines published by TTI. The Member Logo Guidelines are available to Members on TTI's website or upon request.

(b) Subject to clause 4.13(e), TTI's Member Logos may be used by Chartered Tax Adviser, Fellow and Associate Members to promote their Membership of TTI and Chartered Tax Adviser, Fellow or Associate status. The use of TTI's Member Logos will be on such terms and conditions as determined by TTI from time to time.

(c) Chartered Tax Adviser, Fellow and Associate Members must only use the Member Logos that has been authorised by TTI for their use. No alteration or redesign of the Member Logos is permitted.

(d) Subject to the conditions outlined in the Member Logo Guidelines, Members can use TTI's Member Logo in connection with the services they provide as tax professionals on hard copy and electronic stationery, promotional materials and office signage.

(e) The right to use a Member Logo ceases if the Member ceases to satisfy the requirements for the relevant class of Membership as a Chartered Tax Adviser, Fellow, or Associate of TTI.

4.14 Transition

(a) On the Effective Date, each person who was a member of The Tax Institute immediately before the Effective Date (an **Existing TTI Member**) is, without the need for any application, fee or further act, unless required by law, taken to be admitted to Membership under these By-Laws in the class corresponding to the class of membership they held in The Tax Institute immediately before the Effective Date, and is admitted as a member of IPA in accordance with the Constitution.

(b) Each Existing TTI Member retains the designation(s), post-nominals, membership class and status they held immediately before the Effective Date, and any period of Membership, tenure, Relevant Experience or other status accrued before the Effective Date is recognised for all purposes under these By-Laws as if it had been accrued as a Member.

(c) Membership aligned to a Member's individual joining or renewal anniversary date will not be offered from the Effective Date. Each Existing TTI Member whose Membership was, immediately before the Effective Date, aligned to an anniversary date other than 1 July will be transitioned to the 1 July to 30 June Membership period on a case-by-case basis, and each subsequent annual Membership period for that Member will run for 12 months from 1 July.

(d) An Existing TTI Member who, before the Effective Date, paid membership fees to The Tax Institute in respect of a membership period that has not expired as at the Effective Date is not required to pay any Membership Fee in respect of the remainder of that period. That Member's Membership continues uninterrupted until the commencement of the next Membership period beginning on the 1 July immediately following the expiry of the period for which fees have already been paid. The Directors may, in their discretion, require the Member to pay a Membership Fee (calculated on a pro-rata or other basis determined by the Directors) in respect of the period between the expiry of the period for which fees have already been paid and that following 1 July, failing which the Member's next Membership Fee will become payable in respect of the Membership period commencing on that 1 July.

5 Membership Fees

5.1 Membership Fees

(a) Membership Fees will be determined by the Directors from time to time in accordance with clause 134 of the Constitution.

(b) Until otherwise determined by the Directors:

(i) there will be an annual Membership Fees payable by Members for each class of Membership except for Student Members and Life Members,

(ii) Members are required to pay Membership Fees applicable on the date that they become Members or renew their Membership,

(iii) the Directors will determine any increase or other change in annual Membership Fees when the Directors approve TTI's budget for the year, and

(iv) the amount of the annual Membership Fees for each class of Member will be set on 1 July of each year for a 12-month period and published on TTI's website.

(c) A Member's annual membership will run from 1 July to 30 June the following calendar year.

(d) Upon written application, Members are able to request a deferral of their Membership for up to 2 years. Reasons for deferral may include (but are not limited to):

(i) parental leave,

(ii) study leave,

(iii) overseas travel,

(iv) unemployment, or

(v) financial reasons.

(e) TTI in its sole discretion may determine whether to grant an application for Membership deferral.

5.2 Voting Member becomes non-financial

(a) A Voting Member becomes non-financial once they have been in arrears for at least thirty days following the due date for payment of their Membership Fees.

(b) In the event a Voting Member becomes non-financial, then clause 7 applies.

6 Continuing Professional Development (CPD) / Education (CPE)

6.1 Chartered Tax Advisers must complete at least 40 hours of structured tax-related CPD each Membership year (or at least 120 hours of structured tax-related CPD each triennium, and no less than 20 hours of CPD in each year), to maintain and improve their knowledge and skills as tax professionals, keep up to date with developments in the taxation laws and maintain and build on their primary qualifications.

6.2 Fellows and Associates must complete at least 40 hours of tax-related CPD each Membership year (or at least 120 hours of tax-related CPD each triennium year, and no less than 20 hours in each year), to maintain and improve their skills as tax professionals. A minimum of 20 hours of CPD each Membership year (or 60 hours of CPD per triennium) must be structured tax-related CPD.

6.3 Chartered Tax Advisers, Fellows and Associates may satisfy the structured component of their CPD obligations by completing any combination of CPD programs provided by TTI and equivalent tax-related CPD programs offered by other organisations and educational providers of appropriate or equivalent professional standing.

6.4 CPD Activities Include

(a) Seminars, workshops, courses, lectures and training,

(b) Structured in-house training, conferences, discussion groups and webinars,

(c) Tertiary courses and educational activities, including distance learning,

(d) Up to 25% of technical or professional reading,

(e) up to 10% on health and wellbeing activities, such as attending webinars on stress management, resilience, and self-care.

6.5 Chartered Tax Advisers, Fellows and Associates are responsible for selecting, undertaking and recording their own CPD, and will need to confirm that they continue to satisfy the CPD requirements as part of their annual Membership renewal.

6.6 TTI may require a Chartered Tax Adviser, Fellow or Associate to provide details in writing of their completed CPD activities during the preceding Membership year. If TTI is not satisfied with the details provided by the Chartered Tax Adviser, Fellow or Associate, TTI will notify the Member. If the Member does not meet their CPD requirement during the Membership year in which the notice is given together with any shortfall of the Member in relation to the CPD requirement for previous years, the Directors may impose a condition or conditions on the Member to retain or regain their existing Membership category, or may cancel the Membership.

7 Cessation and Suspension of Membership

7.1 Cessation of Membership

(a) A Member ceases to be a Member if:

(i) the Member dies,

(ii) the Member resigns in writing subject to clause 8.6(d),

(iii) the Member becomes of unsound mind or become liable to be dealt with in any way under a law relating to mental health,

(iv) the Member's Membership is cancelled in accordance with clause 7.3(a)(i),

(v) the Member's Membership ceases in accordance with clause 7.3(b),

(vi) operation of any of TTI's By-Laws imposes a sanction of termination of Membership including but not limited to:

(A) an Adverse Third Party Decision which results in a termination of registration occurs in respect of the Member, and

(B) that action or decision is not appealed within the relevant Appeal Period.

(vii) the Disciplinary Panel imposes a sanction of termination of Membership in respect of that Member pursuant to By-Law 10 and that decision is not appealed within the relevant Appeal Period,

(viii) the Appeal Panel pursuant to By-Law 12 confirms a sanction of termination of Membership imposed by the Disciplinary Panel in respect of the Member or otherwise imposes a sanction of termination of Membership in respect of the Member, or

(ix) the Member, before a court of competent jurisdiction, has pleaded guilty to, or has been found guilty of, any Serious Offence, and all avenues of appeal have been exhausted.

(b) In addition, if a Member ceases to be a Member, TTI may in its absolute discretion and by notice to the Member (or former Member) rescind, revoke or cancel any awards or honours granted to the Member by TTI prior to the cessation of Membership if the Member (or former Member) is found to have committed a Disciplinary Event while they were a Member and that action or decision is not appealed within the relevant Appeal Period.

(c) The Member (or former Member) may apply to the Appeal Panel to have the revocation of the awards or honours under clause 7.1(b) overturned in accordance with the procedures in clause 10.14 for a Revocation Notice.

7.2 Suspension of Membership

(a) A Member is suspended as a Member if:

(i) the Member's Membership is suspended in accordance with clause 7.3(a)(i),

(ii) the Disciplinary Panel imposes a sanction of suspension of Membership in respect of that Member pursuant to By-Law 10 and that decision is not appealed within the Appeal Period,

(iii) an Adverse Third Party Decision which results in a suspension of registration occurs in respect of the Member, or

(iv) the Appeal Panel pursuant to By-Law 12 confirms a sanction of suspension of Membership imposed by the Disciplinary Panel in respect of that Member or otherwise imposes a sanction of suspension of Membership in respect of that Member.

7.3 Membership Fees in Arrears

(a) If a Member is in arrears for at least thirty days following the due date for payment of any Membership Fees or for payment of other moneys due to IPA, the Directors may at any time thereafter in their discretion and without notice to the Member:

(i) suspend the Member from all privileges of Membership including attendance or voting at any meeting of IPA, or

(ii) cancel the Member's Membership.

(b) If a Member is in arrears for at least sixty (60) days following the due date for payment of Membership Fees or for payment of other moneys due to IPA, the Membership of that Member will automatically cease at the expiry of the sixty (60) day period

7.4 Continuing Obligations

(a) Any Member whose Membership has been suspended or has otherwise ceased continues to remain liable for:

(i) all money owing by the Member to IPA including any Membership Fees as at the date of suspension, cancellation or cessation, and

(ii) subject to clause 8 of the Constitution, the Guarantee.

7.5 Readmittance to Membership

(a) Subject to clause 7.5(b), the Directors may at their discretion readmit or reinstate a Member (or former Member, as the case may be) whose Membership has been suspended, or cancelled or ceased, on such terms and conditions as the Directors consider fit to apply from time to time, including without limitation the undertaking of such additional education or remediation by the Member and the payment of all money owing by the Member to IPA as at the date their Membership was suspended, or cancelled or ceased, and all moneys that would have become due to IPA since that time if the person had remained a Member.

(b) The Directors have no discretion to readmit a Member who is the subject of an Adverse Third Party Decision except in accordance with any terms of such Adverse Third Party Decision including in relation to a duration of suspension or termination of registration.

8 Complaints and Disciplinary Events

8.1 Complaints

(a) TTI's Complaints Officer is responsible for handling Complaints received by TTI.

(b) If a person makes a Complaint against a Member, the Complaints Officer must determine whether there are sufficient grounds to investigate the Complaint.

(c) With the approval of the CEO, the Complaints Officer may refer Complaints to be investigated by another person who may be an employee of or contractor to TTI, a Member or another third party (**Investigator**). All references to the Complaints Officer include an Investigator, as relevant.

(d) On completion of the investigation of a Complaint, the Complaints Officer will provide the Investigation File to the Chair of the Professional Standards and Disciplinary Committee.

(e) Upon receipt of the Investigation File, the Chair of the Professional Standards and Disciplinary Committee will empanel a Disciplinary Panel to consider the Complaint.

(f) Proceedings of the Disciplinary Panel will be conducted in accordance with By-Law 10 and the Disciplinary Panel may make Findings (including a Finding that the Complaint is not made out), and Orders including imposing sanctions, in accordance with that By-Law.

(g) A Member who is the subject of a Complaint and in respect of whom the Disciplinary Panel has made Findings and/or imposed sanctions may appeal against the Findings and/or the sanctions imposed to the Appeal Panel in accordance with the rights and procedures set out in By-Law 11.

(h) Proceedings of the Appeal Panel will be conducted in accordance with By-Law 12 and the Appeal Panel may make Findings (including a Finding that the Complaint is not made out) and Orders, and may affirm or impose sanctions in accordance with that By-Law.

8.2 Disciplinary Events

(a) Each Member is required to meet the standards of professional and ethical conduct set out in the Taxation Laws and TTI's Code of Professional Conduct (contained in By-Law 13 and published on TTI's website).

(b) Each of the following is a Disciplinary Event in respect of a Member's professional conduct obligations:

(i) engaging in conduct which:

(A) is unbecoming of a Member,

(B) is prejudicial to or not in the best interests of TTI or IPA; and/or

(C) brings discredit on TTI or IPA or brings TTI or IPA into disrepute,

(ii) engaging in derogatory or discriminatory conduct or harassment of any type,

(iii) failing to observe a proper standard of professional care, skill or competence,

(iv) failing to comply with a written direction issued by the Directors or National Council in accordance with the Constitution or any of TTI's By-Law,

(v) being the subject of an adverse finding in relation to their professional conduct, competence or recognition by any professional body or authority having jurisdiction or competence to make such a finding,

(vi) being convicted of a Serious Offence,

(vii) being found in any civil proceedings in a court in Australia or elsewhere to have acted dishonestly,

(viii) involuntarily ceasing to be a director by virtue of the Corporations Act or being prohibited from being a director by reason of any order made under the Corporations Act,

(ix) becoming bankrupt or assigning their estate or entering into a deed of arrangement for the benefit of their creditors,

(x) failing to comply with the Constitution or any By-Law of TTI or IPA,

(xi) failing to comply with TTI's Code of Professional Conduct,

(xii) making a frivolous or vexatious Complaint about a Member, or knowingly making a false or misleading Complaint about a Member,

(xiii) failing to reasonably assist the Complaints Officer or hindering or obstructing the Complaints Officer in the carrying out of an investigation of a Complaint,

(xiv) failing to acknowledge or comply with a reasonable written direction of TTI prior to, or in the course of, the carrying out of an investigation of a Complaint,

(xv) not reasonably cooperating with, nor treating with respect, TTI, any of its employees or contractors or any individual appointed to act on behalf of TTI, and

(xvi) for any reason, ceasing to be a person of good fame, integrity and character.

(c) Where a Member also practices as a chartered accountant, certified practising accountant, barrister or solicitor, they must also abide by the ethical rules of the relevant governing body, and breach of such ethical rules constitutes as a Disciplinary Event.

(d) In all other cases, Members must abide by APES 220 Taxation Services, or such other ethical statements on the provision of taxation services issued by the Accounting Professional & Ethical Standards Board or its successor bodies. Any breach of APES 220 or such other ethical statements constitutes as a Disciplinary Event.

(e) The Disciplinary Events relevant to the making of, and subsequent consideration of, any Complaint will be those set out in the version of this By-Law in force on the date or dates that the actions or events that are set out in the Complaint are alleged to have taken place.

(f) The procedures provided for in this By-Law apply to any Complaints initiated after the coming into force of this By-Law. Any changes to this By-Law will govern the procedure adopted on Complaints initiated after such changes come into force; but any subsequent changes to this By-Law will not retrospectively adversely affect the rights and liabilities of the Member. A Member will not be liable for sanctions that were inapplicable at the time of the actions or events giving rise to the Complaint.

8.3 Requirements for a Complaint

(a) Any person, whether or not a Member, may make a Complaint against a Member.

(b) A Complaint must:

(i) be in writing,

(ii) identify the Member against whom the Complaint is made,

(iii) specify the alleged Disciplinary Event or Disciplinary Events,

(iv) identify and describe in sufficient detail the factual basis of the Complaint,

(v) be addressed to TTI's Complaints Officer,

(vi) be signed by the Complainant (in the case of an entity other than an individual, signed on behalf of the entity making the Complaint),

(vii) have a return address, telephone number, and/or email address at which the complainant can be contacted, and

(viii) be lodged in accordance with clause 8.4.

(c) TTI may make a Complaint against a Member.

(d) The Complaints Officer may, in their absolute discretion, waive strict compliance with requirements contained in clauses 8.3(b)(iv), 8.3(b)(v), 8.3(b)(vi), 8.3(b)(vii) and / or 8.3(b)(viii).

(e) The Complaints Officer may, in their absolute discretion, request additional information at any time, and require the facts alleged by the Complainant to be given by way of a statutory declaration.

8.4 Lodgement of a Complaint

(a) A Complaint must be lodged in one of the following manners:

(i) in person at the National Office of TTI located in Sydney, New South Wales,

(ii) by registered mail to the National Office of TTI located in Sydney, New South Wales, or

(iii) by email to TTI at Complaints@taxinstitute.com.au.

8.5 Consideration of a Complaint

(a) Where the Complaints Officer assesses a Complaint and concludes that there are sufficient grounds to constitute a Disciplinary Event and there is sufficient basis to investigate, the Complaints Officer will inform the Complainant that the Complaint will be investigated and also advise the Complaint Number.

(b) The Complaints Officer will inform the relevant Member that a Complaint has been lodged concerning that Member and provide the Member with relevant details of the Complaint. The Complaints Officer may redact the Complaint to protect the identity of the Complainant.

(c) Where the Complaints Officer assesses a Complaint concludes that there are insufficient grounds to investigate the Complaint, the Complaints Officer will inform

the Complainant that the Complaint will not be investigated by TTI and may include an explanation of the reason why TTI has determined not to pursue an investigation into the Complaint.

8.6 Complaint regarding former Members

(a) Where a Complaint is received about a former Member, clause 8.5(a) above does not apply. The Complaints Officer:

(i) will advise the Complainant that the individual who is the subject of the Complaint is a former Member and is no longer a Member of TTI, and

(ii) may refer the Complainant to a relevant regulatory body or other avenue for complaint, as appropriate in the circumstances, and

(iii) will, if the Complaints Officer assesses, and concludes, that should the former Member have been a Member at the time the Complaint was received, there would have been sufficient grounds to constitute a Disciplinary Event, retain details of the Complaint as an open Complaint on the Register of Complaints.

(b) Where clause 8.6(a) applies, should the former Member seek readmission as a Member, the Complaints Officer must:

(i) inform the former Member that an outstanding Complaint is on file concerning the former Member and provide the former Member with the relevant details of the Complaint, and

(ii) address the Complaint in the same manner as they would for a Member in accordance with TTI's By-Laws. For the purposes of addressing the Complaint, any reference to Member in the By-Laws are to be read as including a former Member.

(c) Notwithstanding any other provision in any of TTI's By-Laws, the former Member cannot be readmitted as a Member until the Complaint is resolved and any sanctions that may have otherwise been imposed should the former Member have been a Member, are resolved or otherwise addressed in a manner deemed appropriate by the Directors.

(d) Any resignation from the Membership of TTI notified by a Member, or non-payment of the Membership Fee including renewal of Membership, after TTI has advised the Member of the Complaint will not preclude the Disciplinary Panel from completing their Hearing, making Findings or Orders, including imposing any sanctions.

8.7 Withdrawal of a Complaint

(a) A Complaint may be withdrawn by a Complainant in writing.

(b) If a Complaint is withdrawn before the investigation has been completed, then:

(i) the investigation will be closed at that point, and

(ii) the Member will be advised that the Complaint has been withdrawn and the matter is concluded.

(c) Despite clause 8.7(a), the CEO may, in their absolute discretion, determine that there are sufficient grounds to continue the investigation and in such circumstances, the investigation will continue as if TTI were the original complainant.

(d) For the avoidance of doubt, cessation of a Member's membership with TTI will not result in the withdrawal of the Complaint.

8.8 Recording of Complaints Received

(a) A Complaints Officer will keep a Register of Complaints received for a minimum period of 7 years.

(b) The Complaints Officer will provide a statistical report at least annually to the Professional Standards and Disciplinary Committee summarising all Complaints activity during the year.

8.9 Excluded Disputes

(a) Any fee dispute that forms part of a Complaint will not be treated as forming part of the Complaint.

(b) The Complaints Officer may reject or defer consideration of any Complaint which, in the opinion of the Complaints Officer:

(i) involves a commercial dispute (such as breaching a restraint of trade or poaching clients), and

(ii) can be properly addressed in another and more suitable forum.

8.10 Adverse Third-party Disciplinary Decisions

(a) Each of the Disciplinary Events 8.2(b)(v), 8.2(b)(vi), 8.2(b)(vii), 8.2(b)(viii) or 8.2(b)(ix) are referred to as an **Adverse Third Party Decision** in this By-Law.

(b) The procedures adopted by TTI in relation to an Adverse Third Party Decision will differ, depending on whether the Adverse Third Party Decision has been made by:

(i) the TPB in relation to a breach of the TASA, or

(ii) a statutory or judicial body constituted under the laws of Australia or another country, or

(iii) another professional association of which the Member is a member, whether in Australia or elsewhere.

8.11 Adverse Third-party Decisions by the Tax Practitioners Board

(a) This clause relates to Adverse Third-party decisions by the TPB against a Member under section 30-25 of the TASA (**Suspension of registration**), and section 30-30 of the TASA (**Termination of registration**). Such decisions arise from breaches of the Code of Professional Conduct in Division 30 of TASA. This clause also relates to Adverse Third-party Decisions by the TPB against a Member under Division 40 of the TASA.

(b) Where an Adverse Third-party Decision by the TPB results in:

(i) suspension of a Member's registration under section 30-25 of the TASA,

(ii) termination of a Member's registration under section 30-30 of the TASA, or

(iii) termination of a Member's registration under Division 40 of the TASA.

the Member's Membership will be, after conclusion of any appeals process relating to such TPB decision, if the suspension or termination decision by the TPB is not overturned on appeal, or if no such appeal has been lodged and the time to do so has lapsed, be suspended or terminated, as applicable, for the same period as determined by the TPB.

(c) Any resignation from the Membership of TTI notified by the Member, or non-payment of the Membership Fee including renewal of Membership, after the TPB has advised the Member of the outcome of its investigation but before the end of any relevant appeal period will not preclude TTI from suspending or terminating the Member's Membership in accordance with the TPB's decision.

(d) A person whose Membership of TTI has been suspended or terminated under clause 8.11, or who has resigned from Membership of TTI after the relevant TPB investigation commenced but before such suspension or termination took effect, may only apply to TTI for their Membership to be reinstated by providing evidence to TTI that the TPB has reinstated the person's registration.

(e) If clause 8.11(d) applies, the requirements of By-Law 4 will also apply.

8.12 Adverse Third-party Decisions by a Statutory or Judicial Body

(a) This clause relates to the Disciplinary Events contained in clause 8.2(b)(vi), 8.2(b)(vii), 8.2(b)(viii) or 8.2(b)(ix), each of which is an Adverse Third-party Decision.

(b) Where an Adverse Third-party Decision in respect of any of the events listed in clause 8.12(a) above is made, and all relevant avenues of appeal have lapsed or been exhausted, the Member's Membership will be terminated.

(c) A person whose Membership has been terminated under clause 8.12(b) above may reapply for Membership of TTI three years or more after their Membership was terminated under that clause provided that any sentence or order of any statutory or judicial body has lapsed or otherwise been exhausted.

(d) If clause 8.12(c) applies, the requirements of By-Law 4 will also apply.

8.13 Adverse Third-party Decisions by the TPB or another statutory or judicial body in relation to a Member's professional conduct, competence or recognition

(a) This clause relates to Adverse Third-party Decisions made against a Member by the TPB other than under sections 30-25 or 30-30 or Division 40 of the TASA, or by another statutory or judicial body in relation to a Member's professional conduct, competence or recognition.

(b) Where TTI becomes aware that the TPB or another statutory or judicial body has allegedly made an Adverse Third-party Decision in relation to a Member's professional conduct, competence or recognition, TTI may request the Member to confirm the details of the alleged decision. The Member must respond within 28 days of the request.

(c) Where the Adverse Third-party Decision is confirmed by the Member or the Member does not respond to an information request in accordance with clause 8.13(b), TTI will be deemed to make a Complaint in relation to the Member for the purposes of clause 8.3(c).

(d) Where the Adverse Third-party Decision is disputed by the Member, or otherwise not confirmed by the Member, TTI will make all reasonable endeavours to clarify the matter with the TPB or such other statutory or judicial body. Where the Adverse Third-party Decision is confirmed as having been made against the Member by the TPB or such other statutory or judicial body, TTI will be deemed to make a Complaint in relation to the Member for the purposes of clause 8.3(c).

(e) Where in accordance with clause 8.13(b) above a request has been sent to a Member, any resignation from the Membership of TTI notified by the Member prior to a Complaint being made in accordance with clause 8.13(c) or 8.13(d) will not preclude TTI from undertaking an investigation.

8.14 Adverse Third-party Decisions by a Professional Association

(a) Where the Member belongs to another professional association in addition to TTI, and TTI becomes aware that the other professional association has allegedly made an Adverse Third Party Decision in relation to the Member's professional conduct, competence or recognition which results in the suspension or termination of the Member's membership of that other professional association, TTI will request the Member to confirm the details of the alleged decision of that other professional association. The Member must respond within 28 days of the request.

(b) Where the Adverse Third-party Decision is confirmed by the Member, TTI will be deemed to make a Complaint in relation to the Member for the purposes of clause 8.3(c).

(c) Where the Adverse Third-party Decision is disputed by the Member, or otherwise not confirmed by the Member, TTI will make all reasonable endeavours to clarify the matter with the other professional association. Where the Adverse Third-party Decision is confirmed as having been made against the Member by the professional association, TTI will be deemed to make a Complaint in relation to the Member for the purposes of clause 8.3(c).

(d) Where in accordance with clause 8.14(a) above a request has been sent to a Member, any resignation from the Membership of TTI notified by the Member prior to a Complaint being made in accordance with clause 8.14(b) or 8.14(c) will not preclude TTI from undertaking an investigation.

9 Investigation of Complaints

9.1 Carrying out of the investigation

(a) In carrying out an investigation the Complaints Officer must, at all times, act solely in the interests of TTI and will have no obligation to act in the interests of the Member or the Complainant.

(b) The Complaints Officer will be entitled to any reasonable assistance in relation to the carrying out of the investigation required from employees or contractors of TTI.

(c) The CEO will have general oversight of the conduct of the investigation. As part of the oversight, the CEO has powers including, but not limited to:

(i) requesting updates on the progress of the investigation,

(ii) directing other staff of TTI, Members of TTI, or third parties to assist the Complaints Officer with the investigation, and

(iii) ensure that the Member is properly afforded due process.

(d) The CEO may delegate any such powers to an employee of TTI with adequate skill and experience to undertake such functions.

(e) Notwithstanding clause 9.1(c), the CEO will not have the power to direct the outcome reached by the Complaints Officer. The CEO's approval of the Complaints Officer's decision or an alternate recommendation must be made pursuant to clause 9.5(d).

9.2 Obtaining Information

(a) In the course of investigating a Complaint, the Complaints Officer has the power to call for, and it will be the duty of every Member to provide, such information (if any) as is in the Member's power to give that the Complaints Officer may consider relevant to the consideration of the Complaint.

(b) When requesting information from Members, other than the Member against whom the Complaint is made, the Complaints Officer is required to follow the time requirements set out in clause 9.4(e) and 9.4(f).

(c) The Complaints Officer may access Investigation Files or other information regarding any Complaint against the same Member that have been previously received or considered by TTI.

9.3 Suspension by the Complaints Officer of investigation of a Complaint against a Member pending other matters being resolved

(a) The Complaints Officer may suspend or defer further investigation of a Complaint against a Member if the Complaints Officer considers that there are reasonable grounds for doing so.

(b) Such grounds may include, but are not limited to:

(i) proceedings of a civil or criminal nature being brought against the Member in a competent court or tribunal relating to the issues identified in the Complaint,

(ii) an ongoing investigation or disciplinary proceedings, or a sanction imposed by the TPB or another regulatory body on the Member relating to the issues identified in the Complaint,

(iii) an ongoing investigation or a sanction imposed by the ATO or another tax administrator on the Member relating to the issues identified in the Complaint; and / for,

(iv) an ongoing disciplinary process or decision being undertaken by another RTAA or RTFAA on the Member relating to the issues identified in the Complaint.

9.4 Due process to be afforded to a Member by the Complaints Officer

(a) The Complaints Officer must provide the Member against whom the Complaint has been made with a reasonable opportunity to give either orally or in writing any explanation or defence, as well as any supporting evidence, in response to the Complaint.

(b) Members who request to provide their defence or explanation orally may request to do so over a phone call, or an in-person or online meeting. Subject to clause 9.4(c), if the Member provides their defence orally, the Complaints Officer is required to:

(i) make a record of what was stated during the phone call or meeting,

(ii) if requested by the Member, provide the Member with a copy of the record that outlines what the Member has stated,

(iii) provide the Member with 14 calendar days to make any amendments or corrections to the record, and

(iv) store as a separate record, the Member's requested corrections and amendments.

(c) The Complaints Officer may require any oral explanation or defence to be reduced to writing by the Member.

(d) The Complaints Officer may require that any written explanation or defence of the relevant facts and events be given by way of statutory declaration sworn by the Member.

(e) Members must be provided with at least 14 calendar days to provide their explanation or defence. The Complaints Officer may allow additional time based on the circumstances of the investigation and Member.

(f) The Complaints Officer must seek approval from the CEO if they wish to provide, or a Member requests, more than 90 calendar days to provide the requested information.

(g) The Member must be notified in writing of the outcome of the investigation and the decision that has been made under clause 9.5(d).

(h) For the avoidance of doubt, a Member cancelling their membership, or not renewing their membership, before or during an investigation will not preclude the investigation from proceeding or discharge the obligation of the Member to respond to a request for information by the Complaints Officer.

9.5 Preparation by the Complaints Officer of the Investigation File

(a) The Complaints Officer will collect information which is relevant to the Complaint and such information will be included in and form part of the Investigation file.

(b) To the extent applicable, the Investigation File must include, but is not limited to:

(i) the Complaint,

(ii) written correspondence withdrawing the Complaint,

(iii) supporting evidence provided with the Complaint,

(iv) the Complaints Officer's records of any oral explanation or defence provided by the Member as outlined in clause 9.4(b),

(v) any corrections or amendments made by the Member of the Complaints Officer's notes of any oral explanation provided as outlined in paragraph 9.4(b)(iv),

(vi) any written explanation or defence provided by the Member, or a note stating that that no such explanation or defence was received within the timeframe allowed for the Member to provide the information,

(vii) any relevant third-party statement concerning the Complaint,

(viii) facts, findings, recommendations and previous Complaints, as outlined in clause 9.2(c), to the extent they are considered relevant by the Complaints Officer,

(ix) any other notes or evidence compiled by the Complaints Officer concerning the Complaint, and

(x) whether the investigation has been suspended in accordance with clause 9.3.

(c) The Complaints Officer must also include in the Investigation File a recommendation as to the resolution of the Complaint. The possible recommendations are:

(i) there are substantial grounds to conclude that a Disciplinary Event has occurred and should proceed to a Hearing under By-Law 10,

(ii) there are substantial grounds to conclude that a Disciplinary Event and that the matter should be determined by other means, and in such case the Complaints Officer may recommend such other means, or

(iii) there are insufficient grounds to conclude there is a Disciplinary Event and therefore the Complaint should be dismissed.

(d) When the Complaints Officer makes a recommendation pursuant to clause 9.5(c), the Complaints Officer will provide the Investigation File to the CEO, who will consider the recommendation. The CEO may, in their absolute discretion, endorse the Complaints Officer's recommendation or substitute an alternative recommendation. The CEO's determination must be in writing and attached to the Investigation File to be provided to the Professional Standards and Disciplinary Committee.

10 Professional Standards and Disciplinary Committee and Disciplinary Panel Procedures

10.1 Role of the Professional Standards and Disciplinary Committee and Disciplinary Panel

(a) The Professional Standards and Disciplinary Committee is a standing committee of the National Council that meets when required. The Professional Standards and Disciplinary Committee is comprised of Members of TTI with relevant experience who are available to be appointed to a Disciplinary Panel to hear Complaint matters in accordance with TTI's By-Laws.

(b) The Disciplinary Panel may make Findings and Orders under this By-Law in respect of Complaints escalated in accordance with TTI's By-Laws.

10.2 Appointment of Chair of the Professional Standards and Disciplinary Committee

(a) The Immediate Past President will serve as Chair of the Professional Standards and Disciplinary Committee while holding the position as Immediate Past President.

(b) The National Council has the discretion to terminate and replace the Chair of the Professional Standards and Disciplinary Committee. Decisions under this paragraph 10.2(b) must be made in writing.

(c) The National Council may in writing, appoint a Deputy Chair to the Professional Standards and Disciplinary Committee to perform the functions under the By-Laws to assist the Chair or if the Chair is unable to perform such functions during their appointment.

10.3 Appointment of Members of the Professional Standards and Disciplinary Committee

(a) The Immediate Past President is appointed for a term of three years.

(b) The National Council may in writing, appoint a person to be a member of the Professional Standards and Disciplinary Committee for a fixed term. The term of appointment will usually be for a period of three years. At the expiry of the term, the person will be eligible for reappointment for one further term of three years.

(c) A member of the Professional Standards and Disciplinary Committee may at any time resign from the position by notice in writing given to TTI.

(d) The National Council has the discretion to terminate and replace a member of the Professional Standards and Disciplinary Committee.

(e) The Professional Standards and Disciplinary Committee will consist of no less than three (3) persons and no more than twelve (12) persons, including the Chair and the Deputy Chair.

10.4 Empanelling a Disciplinary Panel

(a) The Chair of the Professional Standards and Disciplinary Committee has the discretion to empanel a Disciplinary Panel of either three (3) or five (5) persons that are members of the Professional Standards and Disciplinary Committee to consider a Complaint.

(b) Each Disciplinary Panel must include the Chair of the Professional Standards and Disciplinary Committee or the Deputy Chair of the Professional Standards and Disciplinary Committee except in the case of a conflict of interest.

(c) The Chair of the Professional Standards and Disciplinary Committee will be the Chair of the Disciplinary Panel and responsible for ensuring that the Hearing is undertaken in accordance with this By-Law.

(d) The Deputy Chair of the Professional Standards and Disciplinary Committee will undertake the responsibility assigned in paragraph 10.4(c) above if the Chair of the Professional Standards and Disciplinary Committee is not a member of that Disciplinary Panel.

(e) If neither the Chair of the Professional Standards and Disciplinary Committee or the Deputy Chair of the Professional Standards and Disciplinary Committee is able to be a member of a Disciplinary Panel, the members of the Disciplinary Panel will elect a person on that Disciplinary Panel to undertake the responsibility assigned in paragraph 10.4(c) above.

(f) In the course of empanelling a Disciplinary Panel, the Chair of the Professional Standards and Disciplinary Committee must ascertain if there are any conflicts of interests that may preclude a member from fulfilling their duties as a member of the Disciplinary Panel.

(g) Each member of the Disciplinary Panel must disclose to the Chair of the Professional Standards and Disciplinary Committee any actual, potential or perceived conflicts of interest in respect of either the Complainant or the Member who is the subject of the Complaint as soon as possible.

(h) If a conflict of interest relating to an empanelled Disciplinary Panel member cannot be resolved or appropriately managed, the Chair of the Professional Standards and Disciplinary Committee may empanel another member of the Professional Standards and Disciplinary Committee to replace the conflicted Disciplinary Panel member.

(i) If all remaining members of the Professional Standards and Disciplinary Committee have conflicts of interest that cannot be resolved or appropriately managed, the Chair of the Professional Standards and Disciplinary Committee may, with written permission from the National Council, empanel a Member of TTI who is not a member of the Professional Standards and Disciplinary Committee onto that Disciplinary Panel.

10.5 Alternative dispute resolution

(a) If the Disciplinary Panel considering a Complaint is, in its absolute discretion, of the opinion that it is appropriate to do so, the Disciplinary Panel may recommend to the Member and the Complainant that they attempt to resolve the Complaint by conciliation or mediation or in some other way not involving disciplinary action, and, if successful, will take no further action unless subsequently the Disciplinary Panel considers that new facts or matters have arisen which alter the circumstances or render the earlier resolution of the Complaint by the Member and the Complainant inappropriate.

10.6 Matters relating to a Hearing

(a) The Chair of the Disciplinary Panel is responsible for the conduct of the Hearing.

(b) The Chair of the Disciplinary Panel, may, at their discretion, choose to continue a Hearing, if one or more members of the Disciplinary Panel is/are not present, provided that there are at least two members of the Disciplinary Panel present for the Hearing.

(c) If the Hearing does not proceed, or conclude, on the scheduled day(s), the Disciplinary Panel must reschedule to start, or complete, the Hearing as soon as practicable for all involved parties.

(d) The Disciplinary Panel may request assistance from the CEO in relation to the organisation of a Hearing.

(e) Proceedings of the Disciplinary Panel may be recorded. If proceedings are recorded, then the Member may request a copy of the recording. TTI reserves the right to charge an administrative fee in relation to the provision of this recording.

(f) The Disciplinary Panel may instruct a solicitor to act, or to brief counsel to act, as its legal adviser at or otherwise in respect of a Hearing.

(g) The CEO may appoint any person to represent TTI in the Hearing, or may instruct a solicitor to present the Complaint or to brief counsel to present the Complaint, or instruct a suitably qualified employee of TTI to instruct a solicitor, brief counsel or to present the Complaint. This person is referred to as the **Presenter** in these By-Laws.

(h) The Chair of the Disciplinary Panel may expel from a Hearing any person who acts in a disrespectful manner or becomes aggressive or otherwise disruptive to the proceedings.

(i) In any Hearing before a Disciplinary Panel:

(i) the Hearing is subject to these By-Laws and the Constitution,

(ii) the Hearing will be conducted with as little formality and technicality, and with as much expedition as practicable, subject to the requirements set out in the By-Laws and the Constitution, and ensuring that a proper consideration of the matters occurs, and

(iii) the Disciplinary Panel is not bound by the rules of evidence, though these rules may inform the Disciplinary Panel on any matter in such manner as it considers appropriate.

(j) If a Disciplinary Panel is unable to arrive at any determination under clauses 10.11 and 10.12, the Complaint must be reheard by a new Disciplinary Panel empanelled in accordance with clause 10.4. The new Disciplinary Panel cannot include any members of the previous Disciplinary Panel.

(k) The Disciplinary Panel may order that the details of the Complaint be kept confidential.

(l) The Hearing will be held in private. However, the Chair of the Disciplinary Panel may, in their absolute discretion, determine that the Hearing should be open to the public in whole or in part if:

(i) the Hearing concerns matters of significant public interest,

(ii) all parties are given written notice of this decision,

(iii) all parties are provided with the opportunity to have their views regarding the public Hearing considered by the Chair of the Disciplinary Panel, and

(iv) the Member, or any other party, will not be significantly prejudiced as a result of making the Hearing public.

(m) Any statement made in any Hearing or in respect of any Finding or Order by a Disciplinary Panel in relation to a Complaint against a Member attracts a defence of qualified privilege in favour of each member that constitutes the relevant Disciplinary Panel.

10.7 Standard of Proof

(a) The Disciplinary Panel must be satisfied, on the balance of probabilities, that a Disciplinary Event in relation to the Member has occurred.

10.8 Due process to be afforded to a Member by the Disciplinary Panel

(a) The Disciplinary Panel must provide the Member against whom the Complaint has been made with 28 calendar days to give, either orally or in writing, any explanation or defence in relation to the Complaint and outcome of the investigation.

(b) The Disciplinary Panel, in their discretion, may extend the period of time up to 60 calendar days.

(c) If the Member agrees with the final decision made during the investigation, the Disciplinary Panel will not need to convene a Hearing but may make a Finding to that effect. In such circumstances, the Disciplinary Panel must make an Order under clause 10.12.

(d) If the Member does not respond to the Disciplinary Panel's request for information as outlined in clause 10.8(a), and the Disciplinary Panel is satisfied that the Member has been provided with a reasonable period of time to provide their response, the Disciplinary Panel may determine whether to convene a Hearing and may make a Finding whether it convenes a Hearing. In such circumstances, the Disciplinary Panel must make an Order under clause 10.12.

(e) If the Member does not agree with the outcome of the investigation, the Disciplinary Panel must convene the Hearing and provide the Member with at least 28 calendar days' written notice of the details of the Hearing. The notice must include:

(i) the time and place of the Hearing of the Disciplinary Panel, including details for an online option to join the Hearing if applicable,

(ii) the Disciplinary Event(s) that have been alleged against the Member,

(iii) any witnesses intended to be called,

(iv) information on the Member's right to give any oral or written explanation or defence at the Hearing,

(v) a summary of the rules under which the Hearing will be conducted, and

(vi) the rights and obligations of the Member.

(f) The Disciplinary Panel will make reasonable endeavours to accommodate the needs of all parties.

(g) The Member may represent themselves or be represented by another person. If the Member chooses to be represented by another person:

(i) the Member must give the Disciplinary Panel 14 days' notice that the Member will be represented at the Hearing by another person and provide the name of the representative and the representative's relationship with the Member,

(ii) the Member will be deemed to be present at the Hearing if only the Member's representative attends the Hearing, and

(iii) the Member's representative cannot hold a position or office at TTI.

(h) The Disciplinary Panel will give the Member or the Member's representative a fair and reasonable opportunity to be heard. Submissions, explanations or any defence may be made orally or in writing.

(i) The Member will be entitled to be heard before the Disciplinary Panel and will be permitted to be legally represented, to call witnesses and to cross-examine witnesses called by a person other than the Member.

(j) The Member must give the Disciplinary Panel 14 days' notice of any witnesses the Member intends to call at the Hearing. If a witness nominated by the Member is unavailable, or replaced, the Disciplinary Panel may, in its absolute discretion, defer the Hearing to another time and a place.

(k) If the Member provides their defence or explanation solely in writing, the Member may agree to allow the Disciplinary Panel make their decision on the written evidence before them.

(l) If the Member does not attend the Hearing, then, provided that the Disciplinary Panel is satisfied that notice of that Hearing was served on the Member, the Disciplinary Panel may proceed to hear the Complaint in the absence of the Member.

(m) If the Disciplinary Panel proceeds with the Hearing in the absence of the Member, then the Member will not be entitled to any rehearing of the Complaint by the Disciplinary Panel.

(n) Where the Member, before a court of competent jurisdiction and/or the TPB or another RTAA or RTFAA, pleaded guilty to, or has been found guilty of, any Disciplinary Event, it will be presumed, unless the contrary is established, that such a conviction or finding constitutes proof of the commission of a Disciplinary Event that is part of the Complaint.

10.9 Suspension by the Disciplinary Panel of consideration of a Complaint against a Member pending other matters being resolved

(a) The Disciplinary Panel, in its absolute discretion, may determine to suspend or defer further consideration of a Complaint against a Member if it considers that there are reasonable grounds for doing so.

(b) Such grounds may include, but are not limited to:

(i) proceedings of a civil or criminal nature being brought against the Member in a competent court or tribunal relating to the issues identified in the Complaint,

(ii) an ongoing investigation or disciplinary proceedings, or a sanction imposed by the TPB or another regulatory body on the Member relating to the issues identified in the Complaint,

(iii) an ongoing investigation or a sanction imposed by the ATO or another tax administrator on the Member relating to the issues identified in the Complaint, and / or

(iv) an ongoing disciplinary process or decision being undertaken by another RTAA or RTFAA on the Member relating to the issues identified in the Complaint.

10.10 Adjournments

(a) The Disciplinary Panel may, in their absolute discretion, decide whether or not to postpone or adjourn or grant any application for an adjournment or postponement of a Hearing, and subject to any conditions they determine. Written notice must be given to the Member of the date, time and place of the adjourned or postponed Hearing.

(b) Where a Hearing is adjourned in order that further information or evidence may be obtained, the Disciplinary Panel may give directions regarding the disclosure of such information or evidence to the Member prior to the resumption of the Hearing.

(c) An application for further adjournment made before a Hearing is resumed may be determined by the Chair of the Disciplinary Panel.

(d) An adjournment may not last for more than 60 calendar days.

10.11 Findings by the Disciplinary Panel

(a) Upon conclusion of a Hearing, the Disciplinary Panel may:

(i) reach a decision in respect of the Complaint and make a Finding,

(ii) reserve its decision for further consideration, or

(iii) adjourn the Hearing pending further information being provided to the Disciplinary Panel.

(b) If the Disciplinary Panel finds that a Complaint has been proven, it will make a Finding to that effect.

(c) If the Disciplinary Panel finds that a Complaint has not been proven, it will make a Finding to that effect.

(d) Where a Complaint is found to be proven and a Finding is made to that effect, the Member will be called upon to make any submissions in mitigation of penalty to the Disciplinary Panel prior to determination of the sanction.

(e) After considering the submissions presented for the purposes of clause 10.11(d), the Disciplinary Panel must determine the appropriate sanction. The Disciplinary Panel must also consider any evidence of previous disciplinary sanctions imposed on the Member.

(f) Notice of any Finding made by the Disciplinary Panel must, as soon as possible, be conveyed to the Member orally (on the day of the Hearing) if practicable, and confirmed in writing together with reasons for the decision.

10.12 Orders of the Disciplinary Panel

(a) If the Disciplinary Panel makes a Finding that a Complaint has been proven, then it may, by written notice, sanction the Member with one or more of the following:

(i) order the Member to undertake specific educational activity,

(ii) order the Member to undertake another specific activity,

(iii) order the suspension of the Membership of the Member for a specified period of time or until the happening of a specified event,

(iv) order the termination of the Membership of the Member, or

(v) make any such other orders as reasonably determined by the Disciplinary Panel,

each, an Order.

(b) In making an Order under this clause 10.12, the Disciplinary Panel may have regard to the status of the Member and the Disciplinary Panel's views as to the nature and seriousness of the Complaint and any other circumstances that the Disciplinary Panel considers relevant.

(c) An Order imposed by the Disciplinary Panel will not take effect until as follows:

(i) if an appeal is lodged, until the appeal is decided, or

(ii) in any other case, until the period in which an appeal may be lodged has expired.

(d) If, notwithstanding a Finding that a Complaint has been proven, the Disciplinary Panel is of the opinion that, in the circumstances of the matter, no sanction is appropriate, it may make an Order that no further action be taken in respect of the Complaint.

(e) The Disciplinary Panel must advise the Complaints Officer in writing of its Finding(s) and Order(s) and reasons as soon as possible.

(f) The Complaints Officer must:

(i) maintain a register of all Findings and Orders made by the Disciplinary Panel, and

(ii) subject to clause 10.12(h) advise the Complainant in writing of the Finding(s) and Order(s) of the Disciplinary Panel as soon as possible.

(g) TTI will report any relevant aspect of the Finding(s) and Order(s) as required by law to any relevant regulatory body including, but not limited to, the TPB.

(h) Whenever the Disciplinary Panel makes an Order under this By-Law, the Disciplinary Panel may cause its Order to be published in such manner as it considers fit, provided that, if the Disciplinary Panel has ordered that no further action be taken on the Complaint, the Order will not be published unless the Member so requests.

(i) Any Order of the Disciplinary Panel made under this By-Law may be made on such terms and conditions (if any) as the Disciplinary Panel may consider appropriate, including, in the case of an Order terminating a Member's Membership, a recommendation that no application for admission or readmission to Membership will be entertained for such period as the Disciplinary Panel, in its Order, determines.

10.13 Rehearing by another constituted Disciplinary Panel

(a) If, at any time, the Chair of the Disciplinary Panel is of the opinion that it is, for any reason, impracticable for the Hearing of a Complaint to be completed by the Disciplinary Panel appointed to hear that Complaint, the Chair of the Disciplinary Panel may direct that the Complaint be reheard by a new Disciplinary Panel.

(b) Whenever a Complaint is reheard by a new Disciplinary Panel pursuant to this clause 10.13, any of the members of the original Disciplinary Panel may be appointed to the new Disciplinary Panel except in circumstances contemplated under clause 10.6(j).

10.14 Awards and Honours

(a) If the Membership of the Member is terminated in accordance with TTI's By-Laws, then, in addition to the powers granted to the Disciplinary Panel under By-Law 10, TTI may at its absolute discretion and by notice to the Member (or former Member), rescind, revoke or cancel any awards or honours granted to the Member prior to the termination of Membership (or former Membership) (**Revocation Notice**).

(b) The Member (or former Member) must immediately without delay, remove any references to the Member (or former Member) being awarded any such awards or honours granted by TTI upon receiving a Revocation Notice from TTI.

(c) If the Member (or former Member) fails to remove any references as required under clause 10.14(b), TTI reserves its rights to bring any claims or complaints to any other statutory authority, including but not limited to a complaint for misleading and deceptive conduct under the appropriate legislation.

10.15 Costs

(a) TTI is not liable to the Member or any other person in respect of any and all of the costs incurred by the Member in relation to the Member responding to the Complaint or defending himself or herself against the Complaint, including costs associated with another person representing the Member.

(b) To the extent a Finding is proven, TTI reserves its rights to seek reimbursement from the Member about whom a Complaint is heard, for TTI's costs incurred in relation to the Complaint. TTI may issue enforcement and recovery proceedings against the relevant Member under this clause in any court of competent jurisdiction at any time.

11 Appeal against a Finding of the Disciplinary Panel

11.1 Right of Appeal

(a) If a Member is dissatisfied with a Finding or Order of the Disciplinary Panel against the Member then the Member may appeal against the Finding or Order of the Disciplinary Panel.

(b) If TTI provides a Member (or former Member) a Revocation Notice under clause 10.14(a) that any awards or honours granted to the Member by TTI are rescinded, revoked or cancelled, then the Member (or former Member) may appeal against such rescission, revocation or cancellation imposed by TTI.

11.2 Form and Content of an Appeal

(a) The Member may, subject to clause 11.3, give notice of appeal of the Findings or Order of the Disciplinary Panel or Revocation Notice from TTI (as applicable) in accordance with these procedures.

(b) An appeal under clause 11.1 must be addressed to the Complaints Officer of TTI, be in writing, and set out fully the grounds on which the Member appeals against the Finding or Order of the Disciplinary Panel, or a Revocation Notice by TTI.

11.3 Time Limit on Exercise of right of Appeal

(a) An appeal under clause 11.1 must be received by TTI at its National Office in Sydney within 21 calendar days of service upon the Member of a notice in writing setting out the Findings or Order of the Disciplinary Panel or a Revocation Notice by TTI (**Appeal Period**).

(b) An appeal under clause 11.1 is only received by TTI if it is delivered:

(i) in person at the National Office of TTI located in Sydney, New South Wales,

(ii) by registered mail to the National Office of TTI located in Sydney, New South Wales, or

(iii) by email to TTI at Complaints@taxinstitute.com.au.

12 Appeal Panel Processes

12.1 Role of Appeal Panel

(a) An Appeal Panel will be constituted to hear appeals from the Disciplinary Panel. An Appeal Panel will be comprised of members of the Professional Standards and Disciplinary Committee who have not been members of the Disciplinary Panel that heard the matter relating to a Complaint in the first instance.

(b) The Appeal Panel may make Findings and Orders under this By-Law in respect of Complaints escalated in accordance with TTI's By-Laws.

12.2 Procedure for an appeal by a Member against a Finding or Order of a Disciplinary Panel, or a Revocation Notice by TTI

(a) Upon receipt of an appeal from a Member in accordance with By-Law 11, the Complaints Officer will inform the CEO and Chair of the Professional Standards and Disciplinary Committee.

(b) The Chair of the Professional Standards and Disciplinary Committee will consider the nature of the appeal and empanel an Appeal Panel to consider the appeal in accordance with clause 12.3.

12.3 Empanelling an Appeal Panel

(a) The Chair of the Professional Standards and Disciplinary Committee has the discretion to empanel an Appeal Panel of either three or five persons that are members of the Professional Standards and Disciplinary Committee to consider an appeal regarding Findings or Orders made by a Disciplinary Panel in respect of a Complaint, or a Revocation Notice by TTI subject to clause 12.3(b) and 12.3(c).

(b) If the Appeal is in relation to a Finding or an Order of the Disciplinary Panel, no person who has been a member of the Disciplinary Panel in respect of the Complaint may also be a member of the Appeal Panel.

(c) If the Appeal is in relation to a Revocation Notice, no person who was involved in the decision to issue the Revocation Notice may also be a member of the Appeal Panel.

(d) The Chair of the Professional Standards and Disciplinary Committee may, in their absolute discretion, consult with the CEO in considering the empanelling of an Appeal Panel.

(e) In the course of empanelling an Appeal Panel, the Chair of the Professional Standards and Disciplinary Committee must ascertain if there are any conflicts of interests that may preclude a member from fulfilling their duties as a member of the Appeal Panel.

(f) Each member of the Appeal Panel must disclose to the Chair of the Professional Standards and Disciplinary Committee any actual, potential or perceived conflicts of interest in respect of either the Complainant or the Member who is the subject of the Complaint as soon as possible.

(g) If a conflict of interest relating to an empanelled Appeal Panel member cannot be resolved or appropriately managed, the Chair of the Professional Standards and Disciplinary Committee may empanel another member of the Professional Standards and Disciplinary Committee to replace the conflicted Appeal Panel member.

(h) If all remaining members of the Professional Standards and Disciplinary Committee have conflicts of interest that cannot be resolved or appropriately managed, the Chair of the Professional Standards and Disciplinary Committee may, with written permission from the National Council, empanel a Member of TTI who is not a member of the Professional Standards and Disciplinary Committee onto that Appeal Panel.

(i) The Chair of the Professional Standards and Disciplinary Committee must appoint a Chair of the Appeal Panel from its members or may act as the Chair of the Appeal Panel if they were not a member of the Disciplinary Panel in respect of the Complaint.

12.4 Matters relating to an Appeal hearing

(a) The Chair of the Appeal Panel is responsible for the conduct of the Appeal Hearing.

(b) The Chair of the Appeal Panel, may, at their discretion, choose to continue an Appeal Hearing, if one or more members of the Appeal Panel is/are not present, provided that there are at least two members of the Appeal Panel present for the Appeal Hearing.

(c) If the Appeal Hearing does not proceed, or conclude, on the scheduled day(s), the Appeal Panel must reschedule to start, or complete, the Appeal Hearing as soon as practicable for all involved parties.

(d) The Appeal Panel may request assistance from the CEO in relation to the organisation of an Appeal Hearing.

(e) Proceedings of the Appeal Panel may be recorded. If proceedings are recorded, then the Member may request a copy of the recording. TTI reserves the right to charge an administrative fee in relation to the provision of this recording.

(f) The Appeal Panel may instruct a solicitor to act, or to brief counsel to act, as its legal adviser at or otherwise in respect of an Appeal Hearing.

(g) The CEO may appoint any person to represent TTI in an appeal before the Appeal Panel, or may instruct a solicitor, or brief counsel to represent TTI in an Appeal, or instruct a suitably qualified employee of TTI to instruct a solicitor, brief counsel or to represent TTI in an Appeal Hearing. This person is referred to as the **Appeal Presenter** in these By-Laws, and may be the same person who acted as the Presenter before the Disciplinary Panel in this matter.

(h) The Chair of the Appeal Panel may expel from an Appeal Hearing any person who acts in a disrespectful manner, or becomes aggressive or otherwise disruptive to the proceedings.

(i) In any Appeal Hearing before an Appeal Panel:

(i) the Appeal Hearing is, subject to these By-Laws and the Constitution,

(ii) the Appeal Hearing will be conducted with as little formality and technicality, and with as much expedition as practicable, subject to the requirements set out in the By-Laws and the Constitution, and ensuring that a proper consideration of the matters occurs, and

(iii) the Appeal Panel is not bound by the rules of evidence, though these rules may inform the Appeal Panel on any matter in such manner as it considers appropriate.

(j) The Appeal Panel may order that the details of the Complaint be kept confidential.

(k) The Appeal Hearing will be held in private. However, the Chair of the Appeal Panel may, in their absolute discretion, determine that the Appeal Hearing should be open to the public in whole or in part if:

(i) the Appeal Hearing concerns matters of significant public interest,

(ii) all parties are given written notice of this decision,

(iii) all parties are provided with the opportunity to have their views regarding the public Hearing considered by the Chair of the Appeal Panel, and

(iv) the Member, or any other party, will not be significantly prejudiced as a result of making the Appeal Hearing public.

(l) Any statement made in any Appeal Hearing or in respect of any Finding or Order by an Appeal Panel in relation to an appeal attracts a defence of qualified privilege in favour of each member that constitutes the relevant Appeal Panel.

12.5 Standard of Proof

(a) The Appeal Panel must be satisfied, on the balance of probabilities, that a Disciplinary Event in relation to the Member has occurred

12.6 Due process to be afforded to a Member by the Appeal Panel

(a) The Appeal Panel must provide the Member against whom the Complaint has been made, or to whom the Revocation Notice applies, with 28 calendar days to give, either orally or in writing, any explanation or defence in relation to the appeal.

(b) The Appeal Panel, in their discretion, may extend the period of time up to 60 calendar days.

(c) The Appeal Panel must provide the Member with at least 28 days' written notice of the Appeal Hearing. The notice must include:

(i) the time and place of the Appeal Hearing, including details for an online option to join the Appeal Hearing, if applicable,

(ii) the Disciplinary Event(s) that have been alleged against the Member,

(iii) any Findings or Orders of the Disciplinary Panel in respect of the Complaint,

(iv) any witnesses intended to be called,

(v) information on the Member's right to give any oral or written explanation or defence at the Hearing,

(vi) a summary of the rules under which the Appeal Hearing will be conducted, and

(vii) the rights and obligations of the Member.

(d) The Appeal Panel will make reasonable endeavours to accommodate the needs of all parties.

(e) The Member may represent themselves or be represented by another person at the Appeal Hearing. If the Member chooses to be represented by another person:

(i) the Member must give the Appeal Panel 14 days' notice that the Member will be represented at the Appeal Hearing by another person and provide the name of the representative and the representative's relationship with the Member,

(II) the Member will be deemed to be present at the Appeal Hearing if only the Member's representative attends the Appeal Hearing, AND

(III) the Member's representative cannot hold a position or office at TTI.

(f) The Appeal Panel will give the Member or the Member's representative a fair and reasonable opportunity to be heard. Submissions, explanations or any defence can be made orally or in writing.

(g) The Member will be entitled to be heard before the Appeal Panel and will be permitted to be legally represented, to call witnesses and to cross-examine witnesses called by a person other than the Member.

(h) The Member must give the Appeal Panel 14 days' notice of any witnesses the Member intends to call at the Appeal Hearing. If a witness nominated by the Member is unavailable, or replaced, the Appeal Panel may, in its absolute discretion, defer the Appeal Hearing to another time and a place.

(i) If the Member provides their defence or explanation solely in writing, the Member may agree to allow the Appeal Panel make their decision on the written evidence before them.

(j) If the Member does not attend the Appeal Hearing, then, provided that the Appeal Panel is satisfied that notice of that Appeal Hearing was served on the Member, the Appeal Panel may proceed to hear the appeal in the absence of the Member.

(k) If the Appeal Panel proceeds with the Appeal Hearing in the absence of the Member, then the Member will not be entitled to any rehearing of the appeal by the Appeal Panel.

(l) Where the Member, before a court of competent jurisdiction and/or the TPB or another RTAA or RTFAA, pleaded guilty to, or has been found guilty of, any Disciplinary Event, it will be presumed, unless the contrary is established, that such a conviction or finding constitutes proof of the commission of a Disciplinary Event that is part of the Complaint.

12.7 Suspension by the Appeal Panel of consideration of an appeal pending other matters being resolved

(a) The Appeal Panel, in its absolute discretion, may determine to suspend or defer further consideration of an appeal if it considers that there are reasonable grounds for doing so.

(b) Such grounds may include, but are not limited to:

(i) proceedings of a civil or criminal nature being brought against the Member in a competent court or tribunal relating to the issues identified in the Complaint,

(ii) an ongoing investigation or disciplinary proceedings, or a sanction imposed by the TPB or another regulatory body on the Member relating to the issues identified in the Complaint,

(iii) an ongoing investigation or a sanction imposed by the ATO or another tax administrator on the Member relating to the issues identified in the Complaint; and / or,

(iv) an ongoing disciplinary process or decision being undertaken by another RTAA or RTFAA on the Member relating to the issues identified in the Complaint.

12.8 Adjournments

(a) The Appeal Panel may, in their absolute discretion, decide whether or not to postpone or adjourn or grant any application for an adjournment or postponement of an Appeal Hearing, and subject to any conditions they determine. Written notice must be given to the Member of the date, time and place of the adjourned or postponed Appeal Hearing.

(b) Where an Appeal Hearing is adjourned in order that further information or evidence may be obtained, the Appeal Panel may give directions regarding the disclosure of such information or evidence to the Member prior to the resumption of the Appeal Hearing.

(c) An application for further adjournment made before an Appeal Hearing is resumed may be determined by the Chair of the Appeal Panel.

(d) An adjournment may not last for more than 60 calendar days.

12.9 Findings by the Appeals Panel

(a) Upon conclusion of an Appeal Hearing, the Appeal Panel may:

(i) reach a decision in respect of the appeal and make a Finding,

(ii) reserve its decision for further consideration, or

(iii) adjourn the Appeal Hearing pending further information being provided to the Appeal Panel.

(b) If the Appeal Panel finds that a Complaint has been proven, it will make a Finding to that effect.

(c) If the Appeal Panel finds that a Complaint has not been proven, it will make a Finding to that effect.

(d) If the Appeal Panel finds that a Revocation Notice was validly and appropriately issued, it will make a Finding to that effect.

(e) If the Appeal Panel finds that a Revocation Notice was not validly and appropriately issued, it will make a Finding to that effect.

(f) Where a Complaint is found to be proven and a Finding is made to that effect, the Member will be called upon to make any submissions in mitigation of penalty to the Appeal Panel prior to determination of the sanction.

(g) After considering the submissions presented for the purposes of clause 12.9(f), the Appeal Panel must determine the appropriate sanction. The Appeal Panel must also consider any evidence of previous disciplinary sanctions imposed on the Member.

(h) Notice of any Finding made by the Appeal Panel must, as soon as possible, be conveyed to the Member orally (on the day of the Appeal Hearing) if practicable, and confirmed in writing together with reasons for the decision.

12.10 Order of the Appeals Panel

(a) The Appeal Panel may:

(i) affirm, vary or rescind any Order made by the Disciplinary Panel in respect of the Complaint or in respect of the Member and may substitute any other Order or Orders (on such terms and conditions, if any, as it considers appropriate) that the Disciplinary Panel made in respect of the Complaint, or

(ii) affirm or rescind the Revocation Notice made by TTI or may substitute the Revocation Notice with another Revocation Notice (on such terms and conditions, if any, as it considers appropriate).

each, an order.

(b) In making an Order under this clause 12.10, the Appeal Panel may have regard to the status of the Member and the Appeal Panel's views as to the nature and seriousness of the Complaint and any other circumstances that the Appeal Panel considers relevant.

(c) Any Order of the Appeal Panel will take effect as from the date it is made by the Appeal Panel unless the Appeal Panel, in its absolute discretion, directs that it will take effect from some other date (not being earlier than the date of the Order appealed against), as specified in the Order of the Appeal Panel.

(d) If, notwithstanding a Finding that a Complaint has been proven, the Appeal Panel is of the opinion that, in the circumstances of the matter, no sanction is appropriate, it may make an Order that no further action be taken in respect of the Complaint.

(e) The Appeal Panel must advise the Complaints Officer in writing of its Finding(s) and Order(s) and reasons as soon as possible.

(f) The Complaints Officer must:

(i) maintain a register of all Findings and Orders made by the Appeal Panel, and

(ii) subject to clause 12.10(h) advise the Complainant in writing of the Finding(s) and Order(s) of the Appeal Panel as soon as possible.

(g) TTI will report any relevant aspect of the Finding(s) and Order(s) as required by law to any relevant regulatory body including, but not limited to the TPB.

(h) Whenever the Appeal Panel makes an Order under this By-Law, the Appeal Panel may cause its Order to be published in such manner as it considers fit, provided that, if the Appeal Panel has ordered that no further action be taken on the Complaint, the Order will not be published unless the Member so requests.

(i) Any Order of the Appeal Panel made under this By-Law may be made on such terms and conditions (if any) as the Appeal Panel may consider appropriate, including, in the case of an Order terminating a Member's Membership, a recommendation that no application for admission or readmission to Membership will be entertained for such period as the Appeal Panel, in its Order, determines.

(j) No further appeal is allowed and any Finding or Order of an Appeal Panel is final.

12.11 Costs

(a) TTI is not liable to the Member or any other person in respect of any and all of the costs incurred by the Member in relation to the Member appealing a Finding or Order or Revocation Notice, including costs associated with another person representing the Member.

(b) To the extent a Finding or Order is affirmed by the Appeal Panel, TTI reserves its rights to seek reimbursement from the Member, for TTI's costs incurred in relation to the Complaint and appeal. TTI may issue enforcement and recovery proceedings against the relevant Member under this clause in any court of competent jurisdiction at any time.

13 Code of Professional Conduct

13.1 Purpose of the Code of Professional Conduct

(a) The Code of Professional Conduct sets out the minimum standards of professional conduct that is required from all Members in their dealings with stakeholders including their clients, government bodies and TTI. The Code of Professional Conduct sets out the behaviours and expectations that meet TTI's core values as set out in clause 13.2.

(b) A failure to comply with the Code of Professional Conduct or any part thereof constitutes a Disciplinary Event and will be subject to the Complaints procedure contained in By-Law 8.

13.2 Core Values

(a) Tax professionals play a central role in the administration, operation and stewardship of Australia's taxation and superannuation legislation. It is imperative that Members' conduct reflects the importance of this role. For this reason, TTI requires Members to meet a high standard of professional and ethical responsibility in their conduct as tax professionals.

(b) The Code of Professional Conduct reflects TTI's values of:

(i) undertaking all professional and personal dealings with integrity and honesty,

(ii) providing services, whether paid and voluntary, with competency and to the highest ethical standards,

(iii) engaging with stakeholders including the Government, tax administrators, other government bodies, clients and other tax professionals, in a timely and professional manner.

(iv) acting in the best interest of the administration and development of, and compliance with, the taxation and superannuation systems overall,

(v) promoting diversity and safety in the workplace, and

(vi) ensuing that any conduct does not bring TTI or the tax profession into disrepute.

13.3 Code of Professional Conduct

(a) Members must act with integrity and honesty in all of their professional and personal dealings.

(b) Members must comply with all Taxation Laws in relation to their personal tax affairs.

(c) Members must act lawfully and ethically, including:

(i) accurately accounting for, and handling with due care and diligence, all monies and other property received from, or on behalf of a client,

(ii) acting in the best interest of the client,

(iii) acting without bias when providing services to clients,

(iv) not exerting actual or perceived undue influence on the client's decision and decision-making process,

(v) charging fairly for the work undertaken at the request of, or on behalf of, clients,

(vi) identifying and addressing actual, potential or perceived conflicts of interests that may arise in their professional capacity, and

(vii) in the case of use of or other dealings involving confidential information, maintaining confidentiality unless:

(A) there is a legal obligation to disclose the information,

(B) the client or other stakeholder providing the confidential information provides express consent to disclose the information, or

(C) the disclosure of such information would qualify for protection under the Taxation Laws.

(d) Members must provide their services with competency, including:

(i) providing their professional services to their clients with due care, skill and diligence,

(ii) taking reasonable care to ensure that the Taxation Laws are applied correctly to the circumstances in relation to which they are providing advice to a client,

(iii) taking reasonable steps to ascertain their clients' state of affairs before making statements or undertaking work on behalf of, that client,

(iv) ensuring they advise their clients of their rights and responsibilities under the Taxation Laws,

(v) maintaining their knowledge and skills as required by the Taxation Laws, TTI's CPD requirements, and the CPD requirements of any other RTAA of which the Member is a member,

(vi) maintaining adequate professional indemnity insurance as required by the TPB or other relevant regulatory body,

(vii) taking reasonable steps to ensure that client information is stored and transmitted in secure environments, including information that is stored digitally,

(viii) taking reasonable steps to minimise the risks of information or data breaches or losses.

(e) Members must ensure they provide and foster a safe working environment for their colleagues, employees and other staff including contractors, and clients, including:

(i) encouraging and promoting diversity in the workplace,

(ii) not undertaking actions, including through omissions, that constitutes unlawful discrimination, sexual or other harassment, bullying, vilification or victimisation, and

(iii) calling out and addressing actions, including omissions, that may constitute unlawful discrimination, sexual or other harassment, bullying, vilification and victimisation.

(f) Members must act in the best interests of the taxation and superannuation systems, including:

(i) not knowingly obstructing the proper administration of the Taxation Laws,

(ii) responding to TTI, the TPB, the ATO, and other government bodies in a reasonable and timely manner, especially if the matter concerns activity that potentially breaches the Code of Professional Conduct, and

(iii) not undertaking actions, including through omission, that may bring TTI or the tax profession into disrepute.

(g) Members must respond to requests for information from the Complaints Officer, the Professional Standards and Disciplinary Committee, a Disciplinary Panel, or Appeals Panel, to the best of their ability within the designated timeframes.

13.4 Inclusion of Other requirements

(a) The Code of Professional Conduct applies in addition to any requirements, obligations, rights or responsibilities that are set out by the TPB, in the Taxation Laws, or any other professional association of which the Member is also a member.

14 Dispute Resolution

14.1 If a proposal to amend, vary, revoke or replace any of the By-Laws (or any part thereof) listed in clause 1.3(a) fails to achieve the required majority under clause 1.3(a), a Dispute arises.

14.2 If a Dispute arises:

(a) the party claiming that a Dispute has arisen must give written notice to the other parties indicating the nature of the Dispute (Dispute Notice), and

(b) within 14 days of the Dispute Notice being issued, the Dispute must be referred to the Escalation Committee.

14.3 The Escalation Committee comprises the:

(a) Chief Executive Officer of IPA,

(b) Chief Executive Officer of TTI,

(c) President of the National Council, and

(d) President of IPA.

14.4 The members of the Escalation Committee must meet within 14 days of the Dispute being referred and must negotiate in good faith to resolve the Dispute.

14.5 The Escalation Committee may agree to such procedures, timeframes and further meetings as it considers appropriate to facilitate resolution of the Dispute.

14.6 If the Escalation Committee is unable to resolve the Dispute within 28 days of the Dispute first being referred to it (or such longer period as the Escalation Committee may agree), the matter shall be deemed not to have been approved and shall not proceed.

15 Glossary, Definitions and Interpretation

15.1 All references in this By-Law are applicable only to the TTI By-Laws contained in *Chapter 12 The Tax Institute By-Laws*.

Unless a contrary intention appears, a reference to a word or phrase will have the same meaning as in the TTI Constitution.

ACNC Act

means the *Australian Charities and Not-for-profits Commission Act 2012* and where any provision of the *Australian Charities and Not-for-profits Commission Act 2012* is referred to, the reference is to such provision as amended, modified or reenacted from time to time.

Additional National Councillor

means an individual appointed in accordance with clause 2.2.2(b).

Adverse Third-party Decision

has the meaning given in clause 8.10.

Affiliate

means a person admitted as a Member in accordance with clause 4.6.

Annual Meeting

means an Annual Meeting called by a State in accordance with clause 3.5.

Appeal Hearing

means a hearing by the Appeal Panel in respect of an appeal against the Findings or Orders of a Disciplinary Panel in respect of a Complaint.

Appeal Panel

means the appeal panel constituted in accordance with clause 12.3.

Appeal Period

has the meaning given in clause 11.3(a).

Appeal Presenter

has the meaning given in clause 12.4(g).

Associate

means a person admitted as a Member in accordance with clause 4.5.

ATO

means the Australian Taxation office

CEO

means the person appointed as the Chief Executive Officer of TTI from time to time.

Chair

means the person appointed to chair a State Council, the Professional Standards and Disciplinary Committee, a Disciplinary Panel or an Appeal Panel, as the context requires.

Chartered Tax Advisor

means a person who is a Recognised Chartered Tax Adviser or has been admitted as a Member in accordance with clause 4.3.

Chartered Tax Advisor Examination

means the examination for admission as a Chartered Tax Advisor.

Chartered Tax Advisor Qualification

means the program of study offered by TTI which, when completed in full, enables a person to undertake the Chartered Tax Adviser Examination and become eligible to be admitted as a Chartered Tax Adviser.

Code of Professional Conduct

means TTI's Code of Professional Conduct as set out in By-Law 13.

Complainant

means a person who has lodged a Complaint.

Complaint

means a complaint made to TTI in accordance with clause 8.3.

Complaint Number

means the identification number allocated to identify a Complaint in accordance with By-Law 8.

Complaint Officer

means the CEO of TTI or, if another person has been appointed by the CEO of TTI as the Complaints Officer, that person.

Constitution

means the constitution of the Institute of Public Accountants as amended from time to time.

Corporations Act

means the *Corporations Act 2001* and where any provision of the *Corporations Act 2001* is referred to, the reference is to such provision as amended, modified or reenacted from time to time.

CPD

means Continuing Professional Development and has the same meaning as Continuing Professional Education and CPE

CTA1

means the CTA1 Foundations course, or equivalent, provided by TTI as part of the Chartered Tax Adviser Qualification.

CTA2A

means the CTA2A Advanced course, or equivalent, provided by TTI as part of the Chartered Tax Adviser Qualification.

CTA2B

means the CTA2B Advanced course, or equivalent, provided by TTI as part of the Chartered Tax Adviser Qualification.

CTA3

means the CTA3 Advisory course, or equivalent, provided by TTI as part of the Chartered Tax Adviser Qualification.

Deputy Chair

means a person appointed as the deputy chair of a State Council or the Professional Standards and Disciplinary Committee, as the context requires.

Director or Directors

means a director or directors of TTI.

Disciplinary Event

means an event or action specified in clause 8.2.

Disciplinary Panel

means the disciplinary panel appointed by the Chair of the Professional Standards and Disciplinary Committee in accordance with By-Law 10.

Effective Date

means 3 September 2026.

Equivalent Institution

means an institution listed below:

(a) an Australian tertiary institution,

(b) an Australian Registered Training Organisation,

(c) a Registered Higher Education Provider,

(d) a TPB approved course provider, and

(e) an overseas Institution subject to the regulatory activities and quality assurance mechanisms similar to those undertaken by the Tertiary Education Quality and Standards Agency (**TEQSA**) or by the Australian Skills Quality Authority (**ASQA**). (See also National Office of Overseas Skills Recognition (**NOOSR**).

Existing National Councillor

means an individual holding the position of National Councillor immediately prior to the date of adoption of these By-Law.

Existing State Councillor

means an individual holding the position of State Councillor immediately prior to the date of adoption of these By-Laws.

Finding

means a finding made by the Disciplinary Panel under By-Law 10, or a finding made by the Appeal Panel under By-Law 12, as the context requires.

Fellow

means a person admitted as a Member in accordance with clause 4.4.

Graduate Diploma of Applied Tax Law

means the qualification in applied tax law awarded by TTI.

Guarantee

has the same meaning as given to it in the Constitution.

Hearing

means a hearing by a Disciplinary Panel in respect of a Complaint.

Immediate Past President

means a person holding a position on the National Council for a period immediately following the cessation of their role as President in accordance with clause 2.2.2(d) or as extended by 2.2.5(e).

Investigation File

means the file compiled by the Complaints Officer in respect of a Complaint in accordance with clause 9.5.

Institute of Public Accountants

means the Institute of Public Accountants, being the body of which Members are admitted as members under the Constitution, as distinct from TTI and the other subsidiaries of the Institute of Public Accountants.

Investigator

has the meaning as given to it in clause 8.1(c).

Member

means a person admitted as a member of IPA in the relevant class in accordance with the Constitution and these By-Laws and holding the relevant TTI designation. For the avoidance of doubt, a Member is not, by reason of being a Member, a member of TTI.

Membership Fees

includes any Membership application fees, annual subscriptions and other Membership levies payable by Members in respect of their Membership, in the amounts and at such times and in such manner as determined by the Directors from time to time.

Member Logo

means any logo or badge issued by TTI designating a class of Membership.

Member Logo Guidelines

means guidelines published by TTI containing terms, conditions and instructions on the use of Member Logos.

Membership

means membership of IPA in the relevant class, conferred under these By-Laws and the Constitution together with the relevant TTI designation. Membership does not constitute, and no person is by reason of Membership made, a member of TTI (the sole member of which is IPA).

National Council

has the same meaning as given to it in the Constitution.

National Councillor

means an individual appointed to the National Council in accordance with clause 2.2.

Notice of Annual General Meeting

has the meaning given in clause 3.5(c).

Order

means an order made by the Disciplinary Panel under By-Law 10, or an order made by the Appeal Panel under By-Law 12, as the context requires.

Person

means an entity including a natural person, corporation or a body corporate, and, for the avoidance of doubt, includes IPA and TTI.

Presenter

has the meaning given in clause 10.6(g).

President

means a person appointed to that position in accordance with clause 2.2.5.

Professional Standards and Disciplinary Committee

means the professional standards and disciplinary committee appointed by the National Council in accordance with By-Law 10.

Recognised Chartered Tax Adviser

means a person who was recognised in September 2012 by TTI as a Chartered Tax Adviser or has been recognised as a Chartered Tax Adviser by special resolution of the National Council by reference to the eligibility criteria applying at the date of that resolution.

Recognised Tax Agent Association or RTAA

means a professional association included in the list of recognised professional associations on the TPB website from time to time as a recognised tax agent association.

Recognised Tax (Financial) Advisor Association or RTFAA

means a professional association approved by the TPB as a recognised tax (financial) adviser association from time to time.

Register of Complaints

means the register of Complaints received in respect of Members (including, for the avoidance of doubt, former Members), maintained by TTI.

Register of Members

has the same meaning as given to it in the Constitution.

Register of The Tax Institute Approved Provider / Subjects

means the register of providers and subjects published by TTI that recognises prior learning.

Relevant Experience

may include practice as a solicitor or barrister or as an employee or principal in an accounting firm, employment in a government revenue office, performing in-house legal, accounting or other relevant functions in a corporate organisation. Where a person's experience is on a part-time basis that will be pro-rated to a full-time basis with the purpose of satisfying the minimum year requirement. The period does not have to be a continuous period but the Directors may place restrictions on gaps between periods of relevant experience and require additional time in such cases.

Revocation Notice

has the meaning given to it in clause 10.14(a).

Serious Offence

means:

(a) an offence against the laws of a State, a Territory or the Commonwealth of Australia or against the laws of a foreign country that:

(i) is punishable by imprisonment for a period greater than 12 months, or

(ii) involves fraud or dishonesty and is punishable by imprisonment for at least 3 months, and

(b) an offence that involves a breach of a Taxation Law and is punishable by imprisonment for at least three months.

State Council

has the same meaning as given to it in the Constitution.

State Councillor

means an individual appointed to the State Council in accordance with clause 3.2.

Student Member

means a person admitted as a Member in accordance with clause 4.7.

TASA

means the *Tax Agent Services Act 2009* and where any provision of the *Tax Agent Services Act 2009* is referred to, the reference is to such provision as amended, modified or reenacted from time to time.

Tax Agent Service

has the meaning given in section 90-5 of the TASA but does not include a service specified in the regulations for the purposes of subsection 90-5(2) of the TASA.

The Tax Institute

means The Tax Institute Ltd ACN 008 392 372, being the former company limited by guarantee whose business and professional activities were transferred to TTI on the Effective Date.

Taxation Laws

means laws relating to, and includes laws regarding the administration of, taxation including income tax, goods and services tax, capital gains tax, payroll tax, customs and excise duties, stamp duty, land and other property taxes, death, estate and gift duties and taxes and duties of any other kind whatsoever and taxation laws of any foreign country or place which affect in any way residents or citizens of Australia or persons carrying on business either in Australia or with residents or citizens of Australia.

TPB

means the Tax Practitioners Board

TTI

means The Tax Institute (ACN 008 392 372), a wholly owned subsidiary of the Institute of Public Accountants, which carries on the business and professional activities formerly carried on by The Tax Institute and governed by these By-Laws.

Vice President

means a person appointed to that position in accordance with clause 2.2.5.

Voting Member

means a person admitted as a Member in the class of Chartered Tax Adviser, Fellow or Associate and who has paid all relevant Membership Fees in accordance with By-Law 5 and clause 134 of the Constitution.

Voting Membership Criteria

means the Member or applicant is of good fame, integrity and character, has not been sanctioned by a Disciplinary Panel preventing the member from being a voting member, and any one of the following criteria:

(a) the Member or applicant has been awarded a degree or a post-graduate award from:

(i) an Australian tertiary institution, or

(ii) an Equivalent Institution; in the discipline of accountancy, or

(b) the Member or applicant has been awarded a diploma or higher award from:

(i) a registered training organisation, or

(ii) an Equivalent Institution; in the discipline of accountancy, or

(c) the Member or applicant has the academic qualifications required to be an Australian legal practitioner, or

(d) the Member or applicant is a registered tax agent, or

(e) the Member or applicant was:

(i) registered as a tax agent, or as a nominee, for the purposes of Part VIIA of the *Income Tax Assessment Act 1936* as in force immediately before 1 March 2010, and

(ii) a member of, and entitled to vote at meetings of, a recognised professional association within the meaning of section 251LA of the

Income Tax Assessment Act 1936 as in force immediately before 1 March 2010, or

(f) the Member or applicant has the equivalent of eight years of full-time experience in providing Tax Agent Services in the past 10 years, or

(g) the Member or applicant has been awarded a Graduate Diploma of Applied Tax Law by TTI, or

(h) the Member or applicant has been awarded the post-nominals 'CTA' by an organisation entitled to award such recognition as permitted by the Chartered Institute of Taxation in the United Kingdom other than TTI, and

(i) the Member or applicant has completed at a minimum the CTA1 Foundations subject (or equivalent) as required by TTI, and

(i) has 12 months Relevant Experience in Australian tax, or

(ii) is a member of a Recognised Tax Agent Association or a member of a Recognised Tax (Financial) Adviser Association.

15.2 Interpretation

(a) In the event of any inconsistency between any By-Law and the Constitution, the Constitution prevails.

(b) Except for the Institute as the sole member of TTI, nothing in these By-Laws makes any person a member of TTI. A reference to a "Member" or to "Membership" is a reference to membership of the Institute together with the holding of the relevant TTI designation conferred under these By-Laws and is not a reference to membership of TTI.

(c) Words and phrases which are given a special meaning by the ACNC Act or Corporations Act have the same meaning in these By-Laws, unless the contrary intention appears.

(d) Words in the singular include the plural and vice versa.

(e) Words importing a gender include all other genders.

(f) A reference to any statute or regulation is to be read as though the words 'as modified or substituted or reenacted from time to time' were added to the reference.

(g) Headings are inserted for convenience and do not affect the interpretation of this or any By-Laws of TTI.

(h) 'Including' and other similar words are not words of limitation.

(i) General words following words describing a particular class or category are not restricted to that class or category.

(j) A duty, obligation, covenant or agreement on the part of two or more persons binds them jointly and severally.

Contact Information

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IPA Divisional Offices are located in the following cities:

Melbourne | Sydney | Canberra | Brisbane | Adelaide | Hobart | Perth

The IPA also has permanent offices around the world including:

Kuala Lumpur | Beijing

For enquiries within Australia call 1800 625 625 for your nearest Divisional Office.

International enquiries can be directed in the first instance to IPA Head Office.