

TAI Practitioners & Advisers Ltd.

ACN 161 462 620

(the "Company")

By-law – VI. Public Practice Certificate

In this By-law, the interpretation provisions of the Company's Constitution apply unless the context otherwise requires.

1. A Fellow of the Company is entitled to apply for and receive a Public Practice Certificate if the requirements of the Company's Constitution are observed and at least one of the requirements set out below is satisfied:
 - a. **A Registered Tax Agent Voting Member who:**
 - i. observes the requirements of the Company's Code of Professional Conduct and Professional Indemnity Insurance By-laws; and
 - ii. completes the minimum CPE requirements of the Company's Continuing Professional Education By-law; and
 - iii. has met the requirements of Schedule 2, Part 2 – Tax agents, Division 1 of TASR.
 - b. **A Registered BAS Agent Voting Member who:**
 - i. observes the requirements of the Company's Code of Professional Conduct and Professional Indemnity Insurance By-laws; and
 - ii. completes the minimum CPE requirements of the Company's Continuing Professional Education By-law; and
 - iii. has met the requirements of Schedule 2, Part 1 – BAS agents, Division 1 of TASR.
 - c. **A Registered Tax (financial) Adviser Voting Member who:**
 - i. observes the requirements of the Company's Code of Professional Conduct and Professional Indemnity Insurance By-laws; and
 - ii. completes the minimum CPE requirements of the Company's Continuing Professional Education By-law; and
 - iii. has met the requirements of Schedule 2, Part 3 – Tax (financial) advisers, Division 1 of TASR.
 - d. **Holds a current practicing certificate issued by:**
 - i. CPA Australia Ltd.; or
 - ii. Chartered Accountants Australia and New Zealand; or
 - iii. The Institute of Public Accountants; or
 - iv. Any other organization approved by the TPB.

The Public Practice Certificate of a Fellow shall be renewed annually if the Fellow continues to satisfy the requirements set out in clause 1 above.