

TAI Practitioners & Advisers Ltd.

ACN 161 462 620

(the "Company")

By-law – V. Members Rights and Duties

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

Registered Tax Agent Voting Members, Registered BAS Agent Voting Members and Registered Tax (financial) Adviser Voting Members must:

1. have regard to the matters specified in section 20-15(b) of TASA;
2. adhere to the code of professional conduct prescribed by section 30.10 of TASA and the Company's By-law;
3. not provide tax agent services, BAS services, tax (financial) adviser services or represent themselves as a Registered Tax Agent Voting Member, Registered BAS Agent Voting Member or Registered Tax (financial) Adviser Voting Member unless the member is a registered tax agent, registered BAS agent or registered tax (financial) adviser under TASA; and
4. Immediately notify the Secretary in writing if:
 - a. they cease to be a registered tax agent, registered BAS agent or registered tax (financial) adviser under TASA;
 - b. any of the events specified in section 20-45 of the TASA occur in relation to a Registered Tax Agent Voting Member, Registered BAS Agent Voting Member or Registered Tax (financial) Adviser Voting Member;
 - c. they cease to hold professional indemnity insurance for the minimum level prescribed by the Tax Practitioners Board if they provide tax agent services, BAS services or tax (financial) advice services for a fee or other reward.

Ordinary Members and CPD^{pro} Members must:

1. have regard to the matters specified in section 20-15(b) of TASA;
2. adhere to the code of professional conduct prescribed by section 30.10 of TASA and the Company's By-law; and
3. immediately notify the Secretary in writing if:
 - a. they cease to be a registered tax agent, registered BAS agent or registered tax (financial) adviser under TASA;
 - b. any of the events specified in section 20-45 of the TASA occur.