

**TAI Practitioners & Advisers Ltd**

**ACN 161 462 620**

**("the Company" or "TAI PAL")**

**By-Law V | Members Rights and Duties**

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

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 Member, Registered BAS Agent Member or Registered Tax (financial) Adviser Member unless the Member is a Registered Tax Agent, Registered BAS Agent or Registered Tax (financial) Adviser under TASR; 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 TASR;
  - b) any of the events specified in section 20-45 of the TASA occur in relation to a Registered Tax Agent Member, Registered BAS Agent Member or Registered Tax (financial) Adviser 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.