

TAI Practitioners & Advisers Ltd

ACN 161 462 620

("the Company" or "TAI PAL")

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 at least one of the requirements set out below is satisfied:
 - a) A Fellow who:
 - i. Provides tax advice to the public for a fee or other reward ;and
 - ii. observes the requirements of the Company's Code of Professional Conduct and Professional Indemnity Insurance as set out in By Laws I and VII; and
 - iii. holds the minimum CPE requirements of the Company's Continuing Professional Education By-law.
 - b) A Fellow who holds a current practicing certificate issued by:
 - iv. CPA Australia Ltd;
 - v. The Institute of Chartered Accountants in Australia;
 - vi. The Institute of Public Accountants; or
 - vii. 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.