



Rules 2023

review date 3rd March 2023

[Update date]

ATAINZ RULES – OCTOBER 2023

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1. NAME

1.1 The name of the society is the “Accountants and Tax Agents Institute of New Zealand Incorporated” (hereafter referred to as “**ATAINZ**”).

2. OBJECTS

2.1 ATAINZ’s objects are:

- a) to foster tax knowledge in New Zealand
- b) to further and develop tax practice in New Zealand
- c) to represent ATAINZ members in New Zealand
- d) to maintain the highest standards among ATAINZ members by restricting Membership to suitably qualified people
- e) to consider, initiate, debate and make submissions on New Zealand tax laws
- f) to provide bursaries and scholarships for education
- g) to provide prizes for examinations and essays or papers on taxation.

2.2 ATAINZ has full capacity, powers and privileges, as set out in section 18 of the Act.

3. MEMBERSHIP

Application for Membership

3.1 Applications for Membership must be made via the online application process on the ATAINZ website to the Board. Every Member must consent to becoming a Member and an applicant taken to have given this consent by making an application for Membership.

Approval of Membership

3.2 Approval of all grades of Membership shall be at the sole discretion of the Board. The Board may decline Membership on any grounds whatsoever and no correspondence shall be entered into.

Requirements to comply with Rules and Code of Ethics

3.3 All Members of the Institute and any entities through which they trade through as key office holders or tax agents are bound by the Rules of the Institute and its Code of Ethics.

Membership Subscriptions

3.4 All Members must pay subscription fees as determined by the Board. The fees must be paid annually for the financial year ending the 31st October in each year, and are due on the 1st November of each year, with the first fee due in the financial year within which Membership was granted.

Types of Membership

3.5 ATAINZ offers the following Memberships:

- Professional Tax & Business Advisor (PTBA)
- Registered Tax & Business Advisor (RTBA)
- Associate Tax & Business Advisor (ATBA)
- Retired Member
- Fellow
- Academic Member

3.5.1 Professional Tax & Business Advisor (PTBA)

To become a Professional Tax & Business Advisor (PTBA) a person must be a New Zealand resident as defined under the Immigration Act 2009 (and subsequent amendments) and must be a practicing Tax Agent or Director of a Company which is a practicing Tax Agent as defined by the Taxation Administration Act.

A Professional Tax & Business Advisor (PTBA) must:

- a) Have been a Registered Tax & Business Advisor (RTBA) for the preceding two years, and have completed all Continuing Education requirements during that time, or
- b) Have a New Zealand degree or equivalent qualification in accounting, or in business studies, and has completed a tax unit as part of that course and has a minimum of 3 years experience in their own tax practice, and
- c) Must have been a practicing Tax Agent for a minimum of 5 years or has proven business ownership/management experience in an accounting practice that satisfies the PTBA Review Committee.
- d) Otherwise satisfies the Board that he or she has sufficient qualifications and experience to become a Professional Tax & Business Advisor (PTBA).

Professional Tax & Business Advisors (PTBA) shall:

- a) Comply with ATAINZ's Continuing Education requirements, and
- b) Be subject to Practice Reviews, and
- c) Complete an Annual Declaration.

Professional Tax & Business Advisors (PTBA) shall have voting rights and will be eligible to hold a position on the Board of ATAINZ.

3.5.2 Registered Tax & Business Advisor (RTBA)

To become a Registered Tax & Business Advisor (RTBA) a person must be a New Zealand resident as defined under the Immigration Act 2009 (and subsequent amendments) and must be a practicing Tax Agent or Director of a Company which is a practicing Tax Agent as defined by the Taxation Administration Act.

Registered Tax & Business Advisors (RTBA) shall be required to comply with ATAINZ's Continuing Education requirements and will be required to complete an Annual Declaration.

Registered Tax & Business Advisors (RTBA) shall have voting rights and will be eligible to hold a position on the Board of ATAINZ.

3.5.3 Associate Tax & Business Advisor (ATBA)

To become an Associate Tax & Business Advisor (ATBA) a person must be a New Zealand resident as defined under the Immigration Act 2009 (and subsequent amendments) and must:

- a) Not be a Practicing Tax Agent, and
- b) Have a New Zealand degree or equivalent qualification in accounting or in business studies, or
- c) Have an appropriate New Zealand recognised tertiary qualification in accounting or in business studies, or
- d) Otherwise satisfies the Board that he or she has sufficient qualifications and expertise to become an Associate Tax & Business Advisor (ATBA).

Associate Tax & Business Advisors (ATBA) shall be required to comply with ATAINZ's Continuing Education requirements and will be required to complete an Annual Declaration.

Associate Tax & Business Advisors (ATBA) shall have voting rights and will be eligible to hold a position on the Board of ATAINZ.

3.5.4 Retired Members

Retired Members must have retired and shall not be practicing Tax Agents.

Retired Members are not required to comply with ATAINZ's Continuing Education requirements, but will be required to complete an Annual Declaration.

Retired Members shall not have voting rights, nor will they be eligible to hold a position on the Board of ATAINZ, but may be co-opted to the Board for special projects without Board voting rights and can be a member of the Practice Review and or Disciplinary Committee.

3.5.5 **Fellow**

A Fellow is any Professional Tax & Business Advisor (PTBA), Registered Tax & Business Advisor (RTBA) or Associate Tax & Business Advisor (ATBA) who:

- a) Has consistently displayed acumen, integrity and proficiency in taxation matters, or delivered exceptional service to ATAINZ over an extended period of time, and
- b) Has been nominated and seconded in writing by a minimum of two Members, and
- c) Been confirmed by the Board, and
- d) After notice of the nomination has been forwarded to all Members, has been elected to the position of Fellow by a majority of Members at an AGM that both the Fellow Nomination and the member nominating are present at.

A Fellow shall retain all the rights of a Professional Tax & Business Advisor (PTBA), Registered Tax & Business Advisor (RTBA) or an Associate Tax & Business Advisor (ATBA).

3.5.6 **Academic Member**

Academic Membership is open to any New Zealand Resident as defined under the Immigration Act 2009 (and subsequent amendments) or any non-Resident who holds a valid New Zealand Student Visa currently studying Accounting or Business Studies (full or part time) at a New Zealand approved tertiary institution, and has paid the Application Fee.

A person may only be a Student member for a maximum of 5 years, but may be extended with Board approval.

Student members are not required to comply with ATAINZ's Continuing Education requirements but must complete an Annual Study Declaration.

Student Members shall not have voting rights, nor will they be eligible to hold a position on the Board of ATAINZ, but will be eligible to be co-opted to the position of Student Representative on the Board if required.

3.5.7 Transitional Provisions

Financially current and existing Associate Tax & Business Advisors (ATBA) who as at the date of the 2022 Annual General Meeting meet the requirements of 3.5.2 Registered Tax & Business Advisor (RTBA) will automatically transition to become Registered Tax & Business Advisors (RTBA), unless they have applied to and been accepted by the ATAINZ Board to become a Professional Tax & Business Advisor (PTBA).

3.6 Fees: (exclusive of GST)

A fee shall be charged with an application for Membership. This fee is determined by the Board and may be waived by the Board in special circumstances.

Retired Fee shall be set at 25% of the Full fee.

No refund of fees shall be given to members who resign from the Institute.

A Member whose annual fees or any other payment remains unpaid more than three months after they have fallen due in any year shall not be entitled, until full payment has been made, to attend any meetings of the Institute or its regions, or to receive any notice, publications or other services of the Institute.

3.7 A Member may use: member of ATAINZ – Professional Tax & Business Advisor (PTBA), Registered Tax & Business Advisor (RTBA) or Associate Tax & Business Advisor (ATBA), after his or her name.

A Fellow may use: Professional Tax & Business Advisor (PTBA - Fellow), Registered Tax & Business Advisor (RTBA - Fellow) or Associate Tax & Business Advisor (ATBA - Fellow), after his or her name.

A Retired member may use: Professional Tax & Business Advisor (PTBA - Retired), Registered Tax & Business Advisor (RTBA - Retired) or Associate Tax & Business Advisor (ATBA - Retired), after his or her name.

Ending Membership

3.8 Membership is terminated if:

- a) The Member resigns in writing, identifying his or her reason for resignation and provided that where at the time of resignation: Any monies are owing or due to ATAINZ, then such amounts shall continue to be due and owing as a liquidated debt, notwithstanding such resignation; and

- b) Any Member is the subject of a complaint or investigation regarding a breach of the Code of Ethics or the subject of disciplinary proceedings, then termination of Membership shall not occur until the earlier of:
 - i) Board passing a resolution accepting termination, or
 - ii) Any complaint or investigation being completed in accordance with paragraphs 12 and 13 hereof, and any monies due by the Member, whether on account of subscriptions, fines or costs, being paid in full to ATAINZ.
- c) The Member has been declared bankrupt, or
- d) The Member has been convicted of a criminal offence involving dishonesty, fraud or
- e) The Board resolves to end the Member's membership.

Certificates of membership shall remain the property of the Institute and their return may be requested by the Board on a person ceasing to be a member, or when a member is admitted to a different grade of membership.

3.9 In considering whether to end a Membership, the Board may consider:

- a) Whether the Member's subscription fees are paid.
- b) Whether the Member has complied with these Rules and with the Code of Ethics.
- c) Whether the Member has complied with ATAINZ Continuing Education requirements.
- d) The outcome of any Disciplinary Hearing, and
- e) Any other matter that, in the Board's view, is relevant to the Member's suitability for Membership.

Suspending Membership

3.10 The Board may suspend a Member's Membership. In considering whether to suspend a Membership, the Board may consider any of the factors referred to in paragraph 3.9 above.

Register of Members

3.11 ATAINZ will keep a Register of Members. The register will contain:

- a) each Member's:
 - i) full name;
 - ii) physical and/or electronic address;
 - iii) phone number;
 - iv) date they became a Member;

- v) type of Membership;
 - vi) levies paid (if any);
 - b) for any Member who has ceased to be a Member within the previous seven (7) years, the name of the Member and date on which they ceased to be a Member; and
 - c) any other information required by the Board or by the Act.
- 3.12 The Member must notify the Board of any change to their information recorded on the Register of Members.
- 3.13 Whenever the registrar of Incorporated Societies requires it, ATAINZ will provide the Registrar with a copy of the register, accompanied by a statutory declaration by the ATAINZ Chairperson or Chief Executive Officer verifying the register.

Annual General Meeting & Conference

- 3.14 PTBA and RTBA Members are required to attend a minimum of one ATAINZ Annual General Meeting/Conference every three years, and must also attend at least one Regional Committee Meeting per year.

ATBA Members are required to attend either the ATAINZ Annual General Meeting/Conference or Workshop or one Regional Committee Meeting per year.

Exceptions can be made by the Board due to personal circumstances.

Sabbatical Leave

- 3.15 Any ATAINZ Member who is financially current and not facing disciplinary complaints may apply to the Board for Sabbatical Leave for a period of not less than twelve (12) months.

During the period of Sabbatical Leave the Member will pay an Annual Membership Fee equal to 25% of the current Membership Fee.

During the period of Sabbatical Leave the Member shall not be required to comply with Continuing Education requirements.

If the Member who takes Sabbatical Leave is a Professional Tax & Business Advisor (PTBA), then on their return they must be a Registered Tax & Business Advisor (RTBA) for a minimum of two (2) years before reapplying for Professional Tax & Business Advisor (PTBA) Membership unless they can prove to the Board that they are current with Continuing Education requirements.

4. PAYMENTS TO MEMBERS

4.1 No Member or person associated with a Member may receive any income or other financial benefit or advantage from ATAINZ except:

- a) Fees for professional services charged at a standard market rate, or
- b) Interest, at no greater than the market rate, on money lent.

4.2 No Member or person associated with a Member may under any circumstances receive any income or financial benefit or advantage from ATAINZ if the Member is in a position to influence that income, benefit or advantage.

5. GENERAL MEETINGS

Calling a General Meeting

5.1 An Annual General Meeting will be held in each calendar year no later than six (6) months after ATAINZ's balance date, no more than 15 months after the previous Annual General Meeting.

5.2 A Special General Meeting will be held at any time, on the written request of either three Members of the Board or 20 Voting Members.

5.3 Voting Members will be given 28 days' notice of any General Meeting. The notice will explain the nature of business to be dealt with at the meeting. An unintended procedural omission to give Notice of a General Meeting to any Voting Member, or non-receipt of said Notice of the Meeting by any Voting Member, shall not invalidate any proceedings or resolutions at that General Meeting.

5.4 Subject to paragraphs 5.1, 5.2 and 5.3, the Board will determine the specific date and venue for each General Meeting and business of an Annual General Meeting.

5.5 The business of every Annual General Meeting will be to:

- a) Receive the Board's Annual Report, and
- b) Receive Reviewed Annual Financial Statements of Income and Expenditure and assets and liabilities for ATAINZ, and
- c) Elect members to the Board, and
- d) Appoint a Reviewer, and
- e) Present notice of the disclosures, or types of disclosures, made under section 63 of the Act (disclosure of interests) during that period (including a brief summary of the matters, or types of matters, to which those disclosures relate), and
- f) Carry out any other business included in the Notice of Meeting referred to in paragraph 5.3 above.

Minutes

5.6 Minutes of meetings shall be kept for every Annual General Meeting.

General Meeting Procedures

5.7 Each Voting Member will have one vote. If a Voting Member is unable to attend the meeting they may submit a Proxy. The Proxy should be in writing on the approved form and must be signed by the Voting Member and the Proxy. A Proxy must be received by the Chief Executive Officer no later than one (1) hour before the scheduled start time of the meeting.

5.8 A General Meeting may only carry out business if at least five Voting Members are represented either in person or by Proxy. If, 30 minutes after the meeting's scheduled start, there are fewer than five Voting Members present:

- a) The meeting will be dissolved if it is a General Meeting called at the request of Voting Members, or
- b) The meeting will be adjourned to a time and venue determined by the Voting Members who are present if it is an Annual General Meeting or a Special General Meeting called by Members of the Board.

If a meeting is adjourned with (b) above, and fewer than five Voting Members are present when the meeting is reconvened, the meeting may carry out business.

5.9 The Chairperson will chair any General Meeting. If the Chairperson is absent, the meeting may choose the Vice-Chairperson as chair. If the Vice-Chairperson is absent, the meeting may choose another Board Member as chair.

5.10 All decisions other than amendments to the Rules will be made by simple majority. Voting will be carried out in a manner determined by the Chair, (by voices, or show of hands or secret ballot). If votes are tied, the Chair will have a casting vote.

5.11 The Board may choose to conduct General Meetings online, provided that the Voting Members can hear each other well enough to follow the discussion throughout the meeting. Voting Members present in accordance with this paragraph are eligible to vote and will be counted towards a quorum.

5.12 When a motion requires voting the Chair will call for nominations for two Scrutineers from the Voting Members in attendance at the General Meeting.

5.13 Any General Business to be discussed at the Annual General Meeting must be submitted in writing to the Chief Executive Officer no later than 14 days' prior to the date of the meeting.

5.14 Voting Members will be given 28 days' notice of any Remits proposing any changes to ATAINZ Rules. Minor amendments to these Remits that do not alter the original content of the Remit may be made up until the start of the Annual General Meeting.

5.15 Amendments to any Remits submitted for consideration at the Annual General Meeting must be submitted in writing to the Chief Executive Officer no later than 14 days' prior to the date of the meeting.

Speaking Rights

5.16 The Mover of a Motion shall have the first speaking rights for a maximum of three (3) minutes. The Secunder shall have second speaking rights for a maximum of two (2) minutes. Other [Voting] Members may speak on the Motion only once for a maximum of two (2) minutes. However, at the discretion of the Chair a time extension may be granted. At the conclusion of speakers the Mover shall have a second speaking right for a maximum of two (2) minutes, after which the Chair will put the Motion to a vote.

6. AMENDMENTS OF RULES

6.1 Subject to Sections 30 to 37 of the Act, these Rules may be amended in writing and if at least three-quarters of the Voting Members, who attend or are represented by proxy at an Annual General Meeting or Special General Meeting, vote to do so

PROVIDED THAT no amendment of these Rules is made which would allow personal pecuniary profits to any individuals. The effect of this paragraph cannot be removed from this document and will be included and implied in any document replacing this document.

Minor or Technical Amendments to Rules

6.2 The Members of the Board may amend the terms of these Rules by a unanimous resolution of the Members of the Board if the amendment:

- a) has no more than a minor effect; or
- b) corrects errors or makes similar technical alterations,

PROVIDED THAT the Members of the Board provides written notice of the amendment to every Voting Member of ATAINZ, with the notice stating:

- i) the text of the amendment; and
 - ii) the right of the member to object to the amendment.
- c) If no Voting Member objects within twenty (20) Working Days after the date on which the notice is sent, the Members of the Board may make the amendment.
- d) If a Voting Member objects to the amendment made under paragraph 6.2 within twenty (20) Working Days after the date on which the notice is sent, ATAINZ may not make the amendment under this paragraph.

7. THE BOARD

7.1 The Board is made up of a minimum of three (3) Members and maximum of seven

(7) Members being:

- a) The Chairperson, and
- b) The Vice-Chairperson, and
- c) Between one (1) and five (5) other Members elected at an Annual General Meeting (or their deputies)
- d) Plus any number of other Members co-opted by the Board.

Eligibility to be a Member of the Board

7.2 Only Voting Members who are natural persons are eligible to be Members of the Board.

7.3 Any Voting Member who is currently under investigation by the Disciplinary Committee or who is currently completing re-education training at the direction of the Disciplinary Committee is not eligible to stand for election for the Board until the investigation and/or re-education training has been completed.

7.4 Prior to an election or appointment, every Member must consent in writing to becoming a Member of the Board and certify that they are not disqualified from being elected or appointed under these Rules or section 47(3) of the Act.

Election of the Board

7.5 Board Members are elected by Voting Members at each year's Annual General Meeting.

The term of office for any Board Member is to be a fixed period of two years. The maximum term in consecutive office for the elected Board shall be no more than ten years in total. A Board Member who has served a consecutive term of ten years in total cannot be re-elected to the Board for a 2 year period.

The position of Chairperson shall be elected by Voting Members annually from the existing Chairperson and Board Members. The maximum term in consecutive office as Chairperson shall be no more than ten years in total.

- 7.6 Any candidate for a position on the Board must be nominated in writing by at least two other Voting Members. The candidate must sign his or her nomination. The nomination must be received by the Chief Executive Officer at least 14 days before the Annual General Meeting at which the election will take place.

Validity of Board Actions

- 7.7 All acts by the Board and by any committee the Board has established and by any Member of the Board will be held to be valid even if it is discovered that there is a defect in the election of one or more Members of the Board.

Eligibility for re-election

- 7.8 Subject to 7.2, 7.3, 7.4, 7.5 and 7.6 above, any Voting Member elected to the Board may be re-elected.

Board may appoint Deputies

- 7.9 Any Board Member who is unable to carry out his or her duties may appoint a deputy, subject to approval by the Board.

The appointment must be made in writing, and may be either for a fixed period or for an indefinite period up to the next Board election. The deputy may act on the Board Member's behalf, carrying out all of the Board Member's duties and using all of the Board Member's powers.

The Board Member can remove the deputy and resume his or her position on the Board at any time. This must also be done in writing.

Board may co-opt Members

- 7.10 The Board may co-opt [Voting] Members. The elected Members of the Board may remove a co-opted Member at any time. Any [Voting] Member who is co-opted may serve only until the next election is held.

Board Vacancies

- 7.11 If fewer than three Board Members remain in office, the Chief Executive Officer must call a Special General Meeting. The Special General Meeting must elect a new Board, which will serve until the next Annual General Meeting.

Roles and Powers of the Board

7.12 The operation and affairs of ATAINZ must be managed by, or under the direction or supervision of, the Board. The Board has all of the powers necessary for managing, and for directing and supervising the management of, the operation and affairs of ATAINZ.

7.13 Without limiting paragraph 7.12, the Board may:

- a) Establish committees, including branch committees, and delegate powers to those committees.
- b) Delegate powers to ATAINZ officers.
- c) Make and amend a Code of Ethics, Disciplinary Procedures, Continuing Education requirements, Policies and Procedures, and other requirements or guidelines for Members.
- d) Make decisions about ATAINZ finances and property, including decisions to borrow or raise money.
- e) Make decisions about remuneration for the Reviewer and other officers.
- f) Impose sanctions on Members for breaching ATAINZ's Rules or Code of Ethics, including imposing fines, requiring Members to pay compensation to clients or cancel unpaid fees, formally censuring Members, ending or suspending Membership subject to 3.3 above, or imposing any other sanction that in the Board's view is reasonable under the circumstances.

Roles and Powers of the Chairperson

7.14 The Chairperson is responsible for:

- a) Carrying out ATAINZ policy and decisions.
- b) Employing, supervising and terminating the employment of staff and contractors.
- c) Having the custody of ATAINZ books, papers and documents.
- d) Preparing the Chairperson's Annual Report.
- e) Taking any other action required by a General meeting or the Board.
- f) That in the event of the unavailability of the Chairperson, the Vice-Chairperson shall take the role of acting Chairperson.

8. OFFICERS

8.1 The officers of ATAINZ are:

- a) All Members of the Board
- b) The Chief Executive Officer
- c) The Reviewer

The officers of ATAINZ are entitled to attend the Annual General Meeting should they not be members of ATAINZ. At the invitation of the Chair they may be invited to

address the Voting Members at the Annual General Meeting but do not have voting rights.

Election and Appointment of Officers other than Members of the Board

8.2 The Board appoints the Chief Executive Officer. The Chief Executive officer holds office until he or she resigns in writing or the Board removes him or her from office.

8.3 The Reviewer is elected at each year's Annual General Meeting and holds office until the next Annual General Meeting. A Reviewer appointed at one Annual General Meeting may be re-elected at the next Annual General Meeting. If the position becomes vacant between General Meetings, the Board may appoint a reviewer to serve until the next General Meeting, at which a new election must be held.

Role of the Chief Executive Officer

8.4 The Chief Executive Officer is responsible for:

- a) Notifying any person who is elected or appointed as an officer.
- b) Notifying Voting Members of any General Meeting.
- c) Notifying Board Members of any Board Meeting.
- d) Notifying Committee Members, other than Members of branch committees, of meetings of any committees they are Members of.
- e) Keeping the Register of Members referred to in paragraph 3.11.
- f) Keeping a record of proceedings of all meetings of the Board and committees, other than branch committees.
- g) Keeping a record of attendance at all meetings of the Board and committees, other than branch committees.
- h) Banking or causing to be banked all money received by ATAINZ.
- i) Paying out ATAINZ funds in accordance with Board decisions.
- j) Fulfilling the role of Treasurer, which includes keeping ATAINZ's books of account and preparing its annual statements of income and expenditure and assets and liabilities in accordance with paragraphs 11.3 and 11.4.
- k) Fulfilling the role of the contact person, unless otherwise determined by the Board and in accordance with paragraph 8.7.
- l) Taking any other action required by a General Meeting or by the Board or the chair of any meeting.

Role of the Reviewer

8.5 The Reviewer's role is to thoroughly review the statements referred to in paragraph 11.4 and report in writing to Members, giving an opinion on whether the statements are a true and fair reflection of ATAINZ's affairs.

8.6 ATAINZ will give the Reviewer access at reasonable times to all documents he or she needs to carry out this role, and ATAINZ officers will comply with all reasonable requests from the Reviewer for information or assistance.

Contact Persons

8.7 The contact person will be the Chief Executive Officer of ATAINZ or such other person/s as determined by the Board by majority resolution, and must be at least 18 years of age and ordinarily resident in New Zealand. The Society must give notice to the Registrar of Incorporated Societies of any changes to the contact person.

Indemnity and Insurance

8.8 ATAINZ may, with the authority of the Board, indemnify or obtain insurance for an officer of ATAINZ for:

- a) liability (other than criminal liability) for a failure to comply with:
 - iii) a duty under section 54 to 61 of the Act (officers' duties); or
 - iv) any other duty imposed on an officer in their capacity as an officer of ATAINZ; and/or
- b) costs incurred by the officer for any claim or proceeding related to a liability under paragraph 8.8(a).

8.9 ATAINZ may indemnify or obtain insurance for an officer, Member or employee in accordance with the Act.

8.10 In these paragraphs 8.8 and 8.9 the term "officer" is to be interpreted in accordance with section 5 of the Act.

9. MEETINGS OF BOARD AND COMMITTEES

Decisions by Majority

9.1 Decisions at all meetings of the Board, and of any committees that the Board establishes, will be made by a simple majority of votes. If votes are tied, the chair will have a casting vote.

Board Meetings

9.2 The Board may meet at any time and carry out its business as it sees fit.

9.3 Meetings of the Board will be chaired by the Chairperson. If the Chairperson is absent or declines to chair the meeting, Board Members must choose a vice Chairperson to chair the meeting. If there is no Vice Chairperson present, or the Vice Chairperson declines to chair the meeting, the Board Members present must choose another member to chair the meeting.

9.4 No business may be conducted at any Board Meeting if fewer than three Members of the Board are present.

9.5 Where 50% or more of the Members of the Board present at the meeting are not eligible to vote on a matter because they are interested in the matter in accordance with the Act, the remaining Members of the Board may vote on the matter. Where only one Member of the Board remains, a Special General Meeting of ATAINZ must be called to determine the matter.

Committee Meetings

9.6 In establishing a committee, the Board may determine who its members will be, who will chair it, what business it will consider, its quorum, and any other matter to do with the committee's procedures and business.

9.7 If the Board has not named a chair, a committee must elect a chair from among its members.

9.8 Committees may meet at any time and carry out their business as they see fit, subject to any Board decisions.

Removal from Board

9.9 A Member of the Board will cease to hold the office of the Board if the Member:

- a) commits an act of bankruptcy;
- b) dies;
- c) retires or resigns as a of the Board by giving prior written notice of their resignation to the Board; or
- d) becomes disqualified to be a Member of the Board in accordance with these Rules or the Act.

9.10 If a Member of the Board is:

- a) in the opinion of a majority of the other Members of the Board, physically or mentally incapable of acting as a Member of the Board; or
- b) accused or convicted of a criminal offence which, in the opinion of a majority of the other Members of the Board, makes his or her position as a Member of the Board undesirable,

then, by resolution of a majority of the other Members of the Board, be removed as a Member of ATAINZ's Board immediately (unless the resolution states otherwise).

- 9.11 If a Member of the Board is requested to resign following a vote of not less than two-thirds (2/3) of the Voting Members present at a General Meeting, then that Member shall be removed immediately.

Removal from the Board as a Member will not equate to removal as a Member of ATAINZ.

[Note: clauses 9.10 and 9.11 are not required by the Act but we thought they might be helpful to include – what are your thoughts?]

10. CONTRACTING METHOD

- 10.1 ATAINZ may enter into contracts by two (2) Members of the Board signing under the name of ATAINZ and any other method approved in the Act.

11. FINANCES

Cheques and Payment

- 11.1 All cheques and payments must be signed or endorsed in such a manner as the Board directs.

Borrowing and Investment

- 11.2 All borrowing or investment must be carried out in accordance with the Board's direction.

The funds of the Institute shall be under the control of the Board. Any funds held by the Institute may be invested in the name of the Institute from time to time in any investment that would be undertaken by a prudent trustee in accordance with the provisions of the Trusts Act 2019. Any investment may from time to time be varied or transposed provided that it continues to comply with the requirements in the Trusts Act 2019.

[Note: it may be more appropriate to refer to the Incorporated Societies Act 2022 here?]

Books and Financial Statements

- 11.3 ATAINZ will keep accounts which are a true and fair reflection of its affairs, assets and transactions.
- 11.4 At the close of each financial year, and at any other time the Board decides, ATAINZ will have a statement of income and expenditure and a statement of assets and liabilities prepared. These annual financial statements will be reviewed by the ATAINZ Reviewer.
- 11.5 Whenever required by the Registrar of Incorporated Societies, ATAINZ will deliver to the Registrar:

- a) The reviewed statement of income and expenditure for the last financial year.
- b) The reviewed statement of assets and liabilities for the last financial year.
- c) A statement providing details of all mortgages, charges and other securities of any description affecting any ATAINZ property at the close of the last financial year.

These statements will be accompanied by a certificate signed by the Chief Executive Officer or, in his or her absence, another ATAINZ officer, to the effect that the statements have been approved by a General Meeting.

12. CODE OF ETHICS AND DISCIPLINARY PROCEDURES

- 12.1 The rules of professional conduct for Members of ATAINZ are contained in the Code of Ethics.
- 12.2 The Board may amend the Code of Ethics and Disciplinary Procedures as it sees fit. No amendment will bind any Member until he or she has received notice of the amendment.
- 12.3 A Member shall be deemed to have received notice in terms of the preceding paragraph 12.2 if any amendment to the Code of Ethics is posted to the last known mailing address of the Member, as advised by the Member to ATAINZ.
- 12.4 Any alleged breach of these Rules or of the requirements contained in the Code of Ethics must be dealt with according to the Disciplinary Committee.
- 12.5 The Board may amend the Disciplinary Procedures as it sees fit.

13. DISPUTES RESOLUTION PROCEDURES

- 13.1 ATAINZ's disputes resolution procedures are set out as Schedule One of these Rules, forming part of these Rules.

14. USE OF ATAINZ NAME AND LOGO

- 14.1 Except as allowed under 3.7, Members may not refer to their Membership of ATAINZ or use ATAINZ's name, initials (ATAINZ), crest or logo in advertising unless they have first obtained written permission from the ATAINZ Board. Refer to Branding Guidelines in the Policies and Procedures of ATAINZ.

15. CONTINUING EDUCATION

- 15.1 ATAINZ Members other than Retired or Academic Members must comply with ATAINZ's Continuing Education requirements.

15.2 It is the responsibility of the Board to set the Annual Continuing Education requirement and also the allocation of Continuing Education Hours to Formal and Informal activities.

Random Audits

15.3 ATAINZ Members other than Retired or Academic Members will be subjected to Random Audits as regards their Continuing Education Declaration. These Audits will require confirmation of attendance at Formal Activities and proof of completion of Informal Activities.

Failure of a Member to obtain the required Annual Continuing Education Hours may result in their Membership to ATAINZ being suspended or terminated, subject to Board consideration.

16. WINDING UP

16.1 ATAINZ may be wound up voluntarily if:

- a) A General Meeting passes a resolution requiring it to be wound up, and
- b) Another General Meeting, called at least 30 days later for the specific purpose, confirms the previous meeting's winding up resolution.

16.2 If ATAINZ is wound up, no property or assets may be distributed to Members under any circumstances, either directly or indirectly. Any property or assets left after costs and debts are paid must be transferred to any not-for-profit organisation within New Zealand with objects and purpose similar to ATAINZ's. A General Meeting that resolves to wind up ATAINZ may pass a resolution stating which organisation within New Zealand will receive ATAINZ's property and assets. If no resolution is passed to this effect, a Judge in the High Court may decide which organisation receives ATAINZ's property and assets.

17. DEFINITIONS

For the purposes of interpreting these Rules and any schedules to these Rules, the following definitions apply:

Act	The Incorporated Societies Act 2022.
Chair	The Chair of any Committee as determined by the Board or by the Committee itself. In the absence of a Chair, the term includes an Acting Chair.
Board	The Board of ATAINZ.
Chief Executive Officer	The Chief Executive Officer of ATAINZ and includes an Acting Chief Executive Officer.

Member	Anyone who holds Membership of ATAINZ according to Section 3 of these Rules.
Voting Members	A Member who has voting rights according to Section 3 of these Rules and has paid subscription fees for the year in which the General Meeting takes place.
Meeting	Any forum or medium through which business is conducted, including face-to-face meetings, teleconferences, internet meetings, or meetings using any other technology whatsoever.
Money	Money includes cash, foreign currency, bank deposits, cheques, bills of exchange, promissory notes, and any other instrument that can be paid into a financial institution.
Chairperson	The Chairperson of ATAINZ and includes an acting Chairperson.
Tax Practice	Provision of services relating to tax, financial information, financial advice, insolvency or trusteeship.
ATAINZ	Accountants and Tax Agents Institute of New Zealand Incorporated.
Writing	Includes both physical and electronic written communication.

SCHEDULE ONE: DISPUTES RESOLUTION PROCEDURES

1. How a Complaint is Made

- 1.1 A Member or Member of the Board may make a complaint by giving to the Board a notice in writing that:
- (a) states that the Member or Member of the Board is starting a procedure for resolving a dispute in accordance with ATAINZ's Rules; and
 - (b) sets out the allegation to which the dispute relates and whom the allegation is against. This must be enough to ensure the Member or Member of the Board is fairly advised of the allegation concerning them, with sufficient details given to enable them to prepare a response.
- 1.2 ATAINZ may make a complaint involving an allegation against a Member or a Member of the Board by giving to the Member a notice in writing that:
- (a) states that ATAINZ is starting a procedure for resolving a dispute in accordance with ATAINZ's Rules; and
 - (b) sets out the allegation to which the dispute relates. This must be detailed enough to ensure the Member or Member of the Board is fairly advised of the allegation concerning them, with sufficient details given to enable them to prepare a response.
- 1.3 The terms dispute and complaint are to be interpreted in accordance with section 38 of the Act.

2. Investigating and Determining a Dispute

- 2.1 The Board must, as soon as reasonably practicable after receiving or becoming aware of a complaint made in accordance with this policy, ensure that the dispute is investigated and determined.
- 2.2 In the interests of resolving disputes in a fair, efficient and effective manner, the most senior member of the Board with no personal interest in the dispute ("the Elector") will determine how the dispute will be dealt with. This can include:
- (a) appoint an external person to investigate and report; or
 - (b) with the consent of all parties to a complaint, initiate a mediation between the parties and appoint an appropriate mediator; or
 - (c) appoint an external person to investigate and make a decision; or
 - (d) appoint an appropriate arbitrator to determine the dispute under the Arbitration Act 1996, including schedules 1 and 2.

- 2.3 Despite paragraph 2.2 of this Schedule One, the Elector may, without hearing from any person, decide not to proceed further with a complaint if:
- (a) the complaint is trivial; or
 - (b) the complaint does not appear to disclose or involve any allegation of the following kind:
 - (i) that a Member or Member of the Board has engaged in material misconduct;
 - (ii) that a Member, Member of the Board or ATAINZ has materially breached, or is likely to materially breach, a duty under the ATAINZ's Rules or the Act; or
 - (iii) that a Member's rights or interests or a Member's rights or interests generally have been materially damaged; or
 - (c) the complaint appears to be without foundation or there is no apparent evidence to support it; or
 - (d) the person who makes the complaint has an insignificant interest in the matter; or
 - (e) the conduct, incident, event, or issue giving rise to the complaint has already been investigated and dealt with under these Rules; or
 - (f) there has been an undue delay in making the complaint.
- 2.4 While not binding on the Elector, ATAINZ agrees that the following categories of disputes should be resolved as follows:
- (a) where the dispute involves issues of personal animosity or where relationships within ATAINZ have broken down, the dispute should go to mediation;
 - (b) where the dispute concerns interpretation of ATAINZ's Rules or ATAINZ's statutory obligations, an independent lawyer should be appointed to investigate and provide a report;
 - (c) where the dispute concerns matters about the financial operations of ATAINZ, an external person with accounting skills should be appointed to investigate and provide a report; and
 - (d) where the dispute concerns operational matters, an external person should be appointed to investigate and provide a report.
- 2.5 Before making a decision under paragraph 2.2 of this Schedule One, the Elector may request further information from the Board, the complainant and/or any person who is the subject of the complaint.

- 2.6 Where an external party is appointed to provide a report, that report should be provided to the Board, the complainant and any person who is the subject of the complaint (“the parties”). After reviewing the report, the parties will then meet to discuss whether:
- (a) ATAINZ will take any steps in light of the report-writer’s findings; and
 - (b) the parties agree that those steps (if any) will resolve the dispute.
- 2.7 If the Elector initiates the steps under paragraph 2.2(a) or 2.2(b) of this Schedule One and that is insufficient to resolve the matter, the Elector may then initiate any of the other options under paragraph 2.2 of this Schedule One.
- (a) A person may not act as a decision maker in relation to a complaint if the majority of the Members of the Board consider that there are reasonable grounds to believe that that person may not be impartial or able to consider the matter without a predetermined view.
- 2.8 An external person appointed under paragraph 2.2(a) or 2.2(c) of this Schedule One may, inter alia:
- (a) call for written submissions from all relevant parties;
 - (b) call for specific evidence from ATAINZ or any relevant party; and/or
 - (c) prepare an interim report and circulate it to the relevant parties for their comments.
- 2.9 In addition to the powers under paragraph 2.7 of this Schedule One, an external person appointed under paragraph 2.2(c) may also determine whether to hold an oral hearing involving all relevant parties and (if so) determine whether those parties can be represented by a lawyer.
- 2.10 A decision reached by an external person appointed under paragraph 2.2(c) of this Schedule One will not be subject to an appeal to or a review by the courts of New Zealand.
3. **Person Who Makes a Complaint Has a Right to be Heard**
- 3.1 A Member or Member of the Board who makes a complaint has a right to be heard before the complaint is resolved or any outcome is determined, subject to paragraph 2.3 of this Schedule.
- 3.2 If ATAINZ makes a complaint:
- (a) ATAINZ has a right to be heard before the complaint is resolved or any outcome is determined; and
 - (b) a Member of the Board may exercise the right on behalf of ATAINZ.

- 3.3 Without limiting the manner in which the Member, Member of the Board or Society may be given the right to be heard, they must be taken to have been given the right if:
- (a) they have a reasonable opportunity to be heard in writing or at an oral hearing (if one is held); and
 - (b) their written statement or submissions (if any) are considered by the decision maker.
4. **Person Who is Subject of a Complaint has a Right to be Heard**
- 4.1 Paragraphs 4.2 and 4.3 of this Schedule One applies if the complaint involves an allegation that a Member, Member of the Board or ATAINZ (the “respondent”):
- (a) has engaged in misconduct; or
 - (b) has breached, or is likely to breach, a duty under ATAINZ’s Rules or the Incorporated Societies Act 2022; or
 - (c) has damaged the rights or interests of a Member or the rights or interests of Members generally.
- 4.2 The respondent has a right to be heard before the complaint is resolved or any outcome is determined. If the respondent is the society, a Member may exercise the right on behalf of ATAINZ.
- 4.3 Without limiting the manner in which a respondent may be given a right to be heard, the respondent must be taken to have been given the right to be heard if:
- (a) the respondent is fairly advised of all allegations concerning the respondent, with sufficient details and time given to enable the respondent to prepare a response; and
 - (b) the respondent has a reasonable opportunity to be heard in writing or at an oral hearing (if one is held); and
 - (c) an oral hearing is held if the decision maker considers that an oral hearing is needed to ensure an adequate hearing; and
 - (d) an oral hearing (if any) is held before the decision maker; and
 - (e) the respondent’s written statement or submissions (if any) is considered by the decision maker.