

**By-laws of
National Tax Agents' Association Ltd**

ACN 111 718 686

A public company limited by guarantee

Made pursuant to clause 29 of the company's Constitution by Council
resolution dated:

Signed by the chairperson:

**BY-LAWS OF NATIONAL TAX AGENTS' ASSOCIATION LTD ACN 111 718 686
("NTAA")**

1 DEFINITIONS

The expressions used in these By-laws have the same meaning as the expressions used in the Constitution.

2 FEES

2.1 Entrance fee

For the purposes of paragraph 10.1 of the Constitution the following entrance fees are determined by Council as at the date of by-laws being made:

Fellows who are also fully paid fellow members of the National Tax and Accountants' Association Ltd: Nil

2.2 Membership fee

For the purposes of paragraph 10.1 of the Constitution the following annual membership fees are determined by Council as at the date of by-laws being made:

- (a) Fellows who are also fully paid fellow members of the National Tax and Accountants' Association Ltd: Nil
- (b) Fellows who are not fully paid fellow members of the National Tax and Accountants' Association Ltd: \$594
- (c) Associate Members: \$594

2.3 Certificate of Membership fee

For the purposes of paragraph 13(a) of the Constitution the following certificate fees are determined by Council:

Nil

3 OBLIGATIONS OF FELLOWS

3.1 Continuing professional education

For the purposes of paragraph 14.1(a) of the Constitution, the Council specifies that Fellows are required to undertake a minimum number of hours of continuing professional education each year that are:

- (a) specified under or by the Tax Agent Services Act or the Tax Practitioners Board; or
- (b) required to be completed for fellow members of the National Tax and Accountants' Association Ltd,

whichever is the greater.

4 COMPLAINT MAKING PROCESS

For the purposes of paragraph 15.3(a) of the Constitution, the method for making a complaint about a Member is as follows:

- (a) Subject to clause 4(e) below, where a person is dissatisfied with the conduct of a Member, whether that conduct relates to the complainant or otherwise, the complainant may make a complaint to the Company.

- (b) Complaints about Members must be submitted in writing and addressed as follows:
- Executive Director
National Tax Agents' Association Ltd
29-33 Palmerston Crescent
South Melbourne Vic 3205
- (c) Complaints submitted to the Company must set out the relevant details of the complaint and the identity of the complainant, including but not limited to:
- (i) the name and business (or trading) name of the Member;
 - (ii) the business address of the Member;
 - (iii) the complainant's relationship with the Member (for example, a client, former client or other involvement with the Member);
 - (iv) a full account of the details of the conduct with which the complainant is dissatisfied (i.e., nature of the conduct, when it occurred, what action has been taken to resolve the matter with the Member); and
 - (v) the complainant's contact address and phone number.
- (d) The Executive Director will refer complaints to the Ethics Committee, to be handled in accordance with the Constitution.
- (e) The Company:
- (i) will not consider complaints relating to fees, charges, fee disputes or personal disputes;
 - (ii) does not have a fidelity fund;
 - (iii) is not a statutory court or tribunal,
- and if the Ethics Committee determines that the relevant Member has been guilty of misconduct, the powers of the Ethics Committee in respect of that Member are limited to those powers conferred on it under the Constitution and these By-laws.