

# ASSOCIATION OF TAXATION TECHNICIANS

## Regulations

(Adopted by resolution of the Council on 10 December 2013 to come into effect on 10 December 2013)  
(Amended by Council on 10 December 2014)  
(Amended by Council on 26 March 2015)  
(Amended by Council on 9 December 2015)

### *Definitions*

1. Article 3 of the Articles of Association of the Association ("the Articles") apply to these Regulations and, in these Regulations:
  - 1.1 "Chairman" shall mean the person appointed to chair any meeting of Council or general Meeting in accordance with the Articles and Regulations
  - 1.2 "Council" means the Council of management for the time being of the Association in accordance with the Articles
  - 1.3 "Council Member" means any member elected to Council or nominated by the Chartered Institute of Taxation in accordance with the Articles
  - 1.4 "Fellow" means any Member who is elected as a Fellow in accordance with these Regulations or any Regulations in force from time to time
  - 1.5 "Honorary Fellow" shall mean any person so elected by the Council
  - 1.6 "member" shall mean any member as defined in the Articles
  - 1.7 "member in Good Standing" means any member who has complied with all of the requirements of the Association applicable to members as may be in force from time to time
  - 1.8 "Office holders" shall mean the persons appointed as President, Deputy President or Vice President in accordance with the Articles
  - 1.9 "Quorum" shall mean 5 members unless otherwise specified in these Regulations
  - 1.10 "Regulations" means these regulations dated 10 December 2013
  - 1.11 "Executive Director" shall mean the person appointed the Secretary of the Association by whatever title known from time to time and any person acting on behalf of the Executive Director
  - 1.12 "TDB" means the Taxation Disciplinary Board operated by the Taxation Disciplinary Board Limited, or any successor body in which the Association is a participant for the purpose of disciplining members and Registered Students of the Association
  - 1.13 "the Association" means the Association of Taxation Technicians
  - 1.14 "UK Taxation" means all and any form of taxation under any law of any legislature of the United Kingdom

The meanings in Clause 1 of the Articles shall apply to these Regulations.

Reference to the masculine shall include the feminine and reference to the singular shall include the plural.

All notices required to be given to the Association shall be given in writing to the address recorded as the registered office of the Association from time to time.

Headings do not affect the construction of any word or phrase.

### **Membership**

2. A person shall be qualified for admission to the category of Member if he
  - (a) has satisfied the examination requirements of the Association as set out in Appendix 1;
  - (b) has completed two years' practical experience in UK taxation; and
  - (c) has satisfied such requirements as to his suitability for admission as may be prescribed from time to time by the Council, or
  - (d) is a member of the Chartered Institute of Taxation.

provided that the Association may in its absolute discretion admit as a Member a person who does not meet the above requirements on such terms as it deems appropriate.

A person admitted a Member under paragraph 2 (d) above shall cease to be a member if he is excluded from membership of the Chartered Institute of Taxation.

3. The form of application for admission (or re-admission) as a Member is set out in Appendix 2.
4. The Council may elect as a Fellow any Member who applies for election using the form at Appendix 3 and:
  - (a) has been a Member for 10 years continuously (or 10 years in total and the Council decides in any particular case to disregard a break in membership);
  - (b) has fulfilled the Association's CPD requirements for members for the two years immediately prior to his application to become a Fellow;
  - (c) has had no disciplinary action taken against him by the Association or the TDB or any other similar authority in the ten years immediately prior to his application;
  - (d) has no unspent criminal convictions; and
  - (e) must be a member in Good Standing,

provided that the Council may in its absolute discretion elect as a Fellow a person who does not meet the above requirements on such terms as it deems appropriate.

5. Any Member who is elected or appointed as President, Deputy President or Vice-President shall from the date of his election or appointment to such office be admitted as a Fellow.

### ***Rights and Privileges***

6. Unless suspended from membership, a Member shall be entitled to use the letters "ATT" or the title "Taxation Technician" and a Fellow shall be entitled to use the letters "ATT (Fellow)" or the title "Taxation Technician (Fellow)".
- 6A The Council may, in exceptional circumstances, also authorise an individual who is not a Member or a Fellow to use the letters "ATT" and/or the title "Taxation Technician" provided that the terms under which this is permitted are set out expressly in writing and provided that the right to use such letters under such terms may be withdrawn at any time without notice
7. A member or other person may apply for a Certificate or Certificates of Competency in accordance with Appendix 4.

### ***Students***

8. A person shall be eligible for registration as a Registered Student if aged 16 or over and regarded by the Association as a suitable person for registration. Registration shall be for a period of 5 years unless extended by the Association. The form of application for registration is at Appendix 5.

### ***Fees and Subscriptions***

9. Annual subscriptions shall be payable on 1 January in each year, and a new Member shall, for his first subscription, pay the full subscription if his application is made from January to June and half the annual subscription if his application is made from July to November. A new Member whose application is made in December shall pay the full subscription for the following year. The current rates of all fees and subscriptions of the Association are set out in Appendix 6, which may be altered at any time by the Council.

### ***Discipline***

10. All members and Registered Students must observe the Code of Conduct of the Association set out at Appendix 7, and relevant members and firms must comply with the Money Laundering Regulations 2007: Registration, Monitoring and Compliance Scheme set out at Appendix 8, Professional Indemnity Insurance Regulations set out as Appendix 9 and Continuing Professional Development Regulations set out at Appendix 10 as well as completing an Annual Return set out as Appendix 11. Any complaint against a member or Registered Student shall be referred to and determined by the TDB, compliance with whose decisions is mandatory. Fines or costs imposed by the TDB are enforceable as debts by the TDB and failure to pay any such fines or costs is a further disciplinary offence.

### ***Expulsion or suspension from membership***

- 11.1 The Association may expel from membership any member whose annual subscription (including any part of a subscription and any reduced subscription) is more than four months in arrears subject to a resolution to that effect being passed by the Council at a meeting duly convened at any time thereafter and before the subscription in question has been paid.

- 11.2 The Association shall expel or suspend from membership any member whose expulsion or suspension is recommended by the TDB.
- 11.3 Any member who becomes subject to a bankruptcy order or who enters into an Individual Voluntary Arrangement (“IVA”) with his creditors must give notice to the Association in writing within 3 months of the date of the IVA or bankruptcy order.
- 11.4 If a member fails to give notice in accordance with clause 11.3 above, his membership of the Association shall cease immediately upon the expiry of 3 months from the date of such IVA or order.
- 11.5 If any member gives notice in accordance with clause 11.3 above, the Association will, in its discretion, decide whether to seek further information from such member and will decide in its discretion whether or not to terminate such membership.

### ***Officers***

- 12.1 Any member wishing to be a candidate for the offices of President and Deputy President of the Association (“Candidate”) must be a Council Member.
- 12.2 The appointment of members to the offices of President and Deputy President of the Association shall be made by simple majority vote, from Candidates in accordance with clause 12.1 above.
- 12.3 The vote referred to in clause 12.2 above shall be a vote by show of hands of Council Members at a meeting of Council unless the Chairman directs that a secret ballot shall be made of Council Members instead.
- 13.1 The Executive Director shall, approximately 6 months before the date of taking office, write to Council Members (apart from any Council Member who is an Office Holder) to invite them to stand if they so wish for the office of Vice President and advising them of the name of the person to whom such notice of interest so to stand should be given.
- 13.2 Any Council Member who wishes to put himself forward for election to the office of Vice President should advise the person referred to in clause 13.1 above within one month of the invitation from the Executive Director.
- 13.3 If only one Council Member comes forward for election in accordance with clause 13.2 then that Council Member’s name shall be put to Council for approval.
- 13.4 If more than one Council Member comes forward for election in accordance with clause 13.2 above then a ballot of Council Members shall be held, the procedure for such ballot to be determined by the Executive Director.
- 13.5 If the result of the ballot in clause 13.4 above is that one Council Member receives more votes than any other, that Council Member’s name shall be put to Council for approval.
- 13.6 If the result of the ballot in clause 13.4 above is that two or more Council Members receive equal votes, the President shall have a casting vote to determine the Council Member whose name shall be put forward to Council for approval.
- 13.7 Any Candidate will be advised of the outcome of the ballot before it is notified to Council.

14. The Council shall appoint one of its number as an Honorary Treasurer who shall hold office for such period as the Council shall determine.
15. The Council may fill any casual vacancy amongst the officers from amongst its own number on such terms and conditions as it may determine.

### ***General Meetings***

16. An Honorary Fellow shall be entitled to receive notice of and to attend and speak at any General Meeting but shall not be entitled to vote on any matter put to the members in General Meeting for their decision.
17. Notice of any General Meeting need not be given to any member who is not in good standing.
- 18.1 Notice in writing of every General Meeting and Annual General Meeting shall be given to all persons entitled under the Statutes to receive such notice.
- 18.2 Each notice shall specify the place, date and time of such meeting and, in the case of any Special Business to be decided at such meeting, shall set out the general nature of that business.
- 18.3 A minimum of twenty-one days notice shall be given for the Annual General Meeting and for any General Meeting convened to pass a Special Resolution.
- 18.4 A minimum of fourteen days notice shall be given for any other General Meeting.
- 18.5 Any notice period referred to in this Regulation 18 shall be exclusive of both the date on which the notice is served and the date on which the meeting to which the notice relates is held.
- 18.6 The notice requirements in this Regulation 18 may be waived or reduced by the consent of:
  - 18.6.1 in the case of an Annual General Meeting, all members entitled to receive notice of the meeting; or
  - 18.6.2 in the case of a General Meeting other than the Annual General Meeting, such proportion of members as is prescribed by the Statutes.
19. Special Business means:
  - (a) all business conducted at an Extraordinary General Meeting; and
  - (b) all business conducted at an Annual General Meeting other than Routine Business
- 19.1 Routine Business means consideration of the income and expenditure account and balance sheet, the reports of Council and of the Auditors, the election of members to the Council and the appointment of the Auditors.
20. No business shall be transacted at any General Meeting unless a quorum is present.
21. If there is no quorum present within 15 minutes of the stated start time of any General Meeting, that meeting shall be cancelled and the Chairman will appoint a new date and time for a replacement meeting. If there is no quorum present within 15 minutes of the stated start

time of the replacement meeting, the meeting shall be deemed to be quorate with the members then present.

22. The President shall preside as chairman at any General Meeting. In his absence (or if he is more than 15 minutes late for the meeting) the chairman shall be the Deputy President or, in his absence, the Vice President. If none of the above are present, the members of Council who are present shall elect a chairman from amongst those present.
23. The chairman may, with the consent of any General Meeting at which a quorum is present (and shall if so directed by the General Meeting) adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned General Meeting other than business which might have been transacted at the General Meeting from which the adjournment took place. Whenever a General Meeting is adjourned for thirty days or more, notice of the adjourned General Meeting shall be given in the same manner as of the original General Meeting. Save as aforesaid, the members shall not be entitled to any notice of an adjournment or of the business to be transacted at an adjourned General Meeting.
  - 24.1 Any resolution put to a vote at a General meeting shall be decided by a vote of hands unless clause 24.2 applies.
  - 24.2 If at least 20 members present or by proxy so demand, or if the chairman so demands, prior to or after the show of hands, that any resolution be decided by a poll, then a poll shall be the means of determining a resolution in accordance with clause 25 below.
  - 24.3 If no poll is demanded in accordance with 24.2 above then any resolution passed in accordance with 24.1 above shall be recorded in the minute book of the Association and such minute book shall be conclusive evidence of the outcome of such vote.
25. Subject to the provisions of Regulation 24, if a poll is demanded, it shall be taken at such time and place, and in such manner, as the chairman of the General Meeting shall direct, and the result of the poll shall be deemed to be the resolution of the General Meeting at which the poll was demanded, provided always that it shall be in the absolute discretion of the chairman to direct that the poll should be taken by means of a postal vote and if he shall so direct the following procedure shall be followed:
  - (A) Voting papers in such form as the chairman shall direct shall be issued to all members entitled to vote at the General Meeting at which the poll was demanded. The resolution or amendment to be voted upon shall be expressed in such terms as the chairman shall determine.
  - (B) Each voting paper shall state the date by which it is to be returned, duly completed, to the Secretary, being a date not more than twenty-eight days after the date of issue of the voting papers.
  - (C) The chairman shall fix a time and place for the counting of the votes and it shall be the duty of the scrutineers (who shall be appointed by the chairman) to provide him with a written report on the result of the poll. The chairman's decision on the validity or otherwise of any vote shall be final.
  - (D) The result of the poll shall be communicated to members in such manner as the chairman shall direct.

26. No poll may be demanded on the election of a chairman of a General Meeting, or on any question of adjournment.
27. In the case of an equality of votes, whether on a show of hands or on a poll, the chairman of the General Meeting shall have a second or casting vote.
28. The demand of a poll shall not prevent the continuance of a General Meeting for the transaction of any business other than the question on which a poll has been demanded.
29. Subject as hereinafter provided, every member with the exception of Honorary Fellows or members without the full privileges of membership shall have one vote.
30. The members without the privileges of membership include:
  - (A) A member who has not paid every subscription and any other sum (if any) which is due and payable to the Association in respect of his membership;
  - (B) A person whose membership is suspended.
31. Votes may be given on a poll either personally or by proxy. On a show of hands, a member present only by proxy shall have no vote. No person shall act as proxy who is not entitled to be present and vote in his own right.
32. Any document appointing a proxy shall be in writing and signed by the member appointing such proxy or by his attorney (in which case such attorney shall be properly so authorised by the member in writing).
33. Any document under clause 32 above is only deemed to be valid if it (or a certified copy) has been received by the Association at least 48 hours before the meeting in respect of which the document has been prepared. Any such document is only valid for a period of 12 months from the date of its execution by the member.
34. Any vote given under the authority of any document under clause 32 above is valid even if the member executing such document has died so long as the Association was not aware of that member's death more than one hour prior to the meeting in respect of which the document was prepared.
35. Any document appointing a proxy shall be in the form set out in Appendix 12 or in such other form as the Council may approve or allow.
36. An objection may be made to the validity of any vote only at the General Meeting or poll at which such vote is given, and every vote not disallowed at such General Meeting or poll shall be valid. The chairman of the General Meeting shall be the sole and absolute judge of the validity of every vote given at any General Meeting or poll.

### ***Council***

- 37.1 There shall not be more than twenty-five Council Members.
- 37.2 Council Members shall be elected in accordance with clauses 38-44 below.

38. Any vacancy in the membership of Council which arises before any Annual General Meeting may be filled by the election of a member to Council by way of simple majority vote of Council Members but any member so elected shall remain a Council Member only until the next Annual General Meeting, when he shall retire and be eligible for re-election as a Council Member.
39. No remuneration shall be payable to any member of the Council in respect of his services as a member of the Council but the Council may pay to any member of the Council any reasonable expenses incurred in the course of his duties as a member of the Council.
40. Any Council Member shall stand down as a Council Member if he ceases to be actively engaged in the work of a taxation nature unless the Council Members (excluding such Member) agree by simple majority vote that such Member may remain as a Council Member for such period as the Council Members shall determine.
41. The members for the time being of the Council may act notwithstanding any vacancy in their body; provided always that if the members of the Council shall at any time be reduced in number to five or less it shall be lawful for them to act as the Council only for the purpose of admitting persons to membership of the Association, filling vacancies in their body, or (notwithstanding the absence of a quorum of the Council) of summoning a General Meeting.
42. A member of the Council shall vacate office if:
- (a) he resigns his office by notice in writing to the Association;
  - (b) being an elected member, he ceases for any reason to be a member of the Association;
  - (c) he is subject to disciplinary sanction by the TDB or by any other authority recognised for this purpose by the Council
  - (d) he becomes prohibited by law or is disqualified from being a director of any company or from being a charity trustee; or
  - (e) in the written opinion of a registered medical practitioner, he becomes incapable by reason of mental disorder, illness or injury of managing and administering his own affairs or becomes subject to a court order which wholly or partly prevents him from personally exercising any powers or rights he would otherwise have; or
  - (f) he becomes bankrupt or makes any arrangement or composition with his creditors generally; or
  - (g) being an elected member of the Council, he fails as at the date of an Annual General Meeting to have attended at least half the meetings of the Council held during the preceding year or such lesser period for which he has been in office, unless the Council resolves to accept the reason given for such failure to attend;

Provided that until the vacation of office by a member of the Council under this Regulation has been recorded in the minutes of the Council his acts as a member thereof shall be effectual.

- 43.1 Members of Council shall be required to retire from Council at the fourth Annual General Meeting after their most recent election to Council.



- 43.2 A retiring member of Council shall hold office until the conclusion of the Annual General Meeting at which that member retires.
- 43.3 A retiring member of Council shall be permitted to stand for re-election to Council.
44. A member may be nominated for election to Council at an Annual General meeting by a notice in writing which is received by the Secretary on or before the later of:
- (a) 31<sup>st</sup> March preceding the Annual General Meeting,
  - (b) the date three months before the date of the Annual General Meeting, or
  - (c) the date five days following the date on which notice of the Annual General Meeting is sent to members; and
- signed by at least ten members entitled to vote at that Annual General Meeting and accompanied by a statement signed by the nominated member confirming that the member is willing to be elected to Council.
45. Subject to Regulation 41, the Council may meet together for the dispatch of business, adjourn and otherwise regulate their meetings for the transaction of business as they think fit. The quorum shall be five unless the number of Council Members is less than eight, in which case the quorum shall be three.
46. Each member of the Council shall have one vote and questions arising at any meeting of the Council or a committee thereof shall be decided by a majority of votes. In case of an equality of votes the chairman shall have a second or casting vote.
47. On the request of two members of the Council the Executive Director shall, at any time, summon a meeting of the Council by notice served upon at least half of the members of the Council.
48. The President shall preside at all meetings of the Council at which he shall be present, but if at any meeting he be absent or unable to preside, then the Deputy President if present and able to preside shall preside. If the Deputy President is absent or unable to preside then the Vice-President if present and able to preside shall preside. In the absence or inability of the Vice-President the members of the Council present shall choose one of their number to be chairman of the meeting.
49. Subject to Regulation 41, a meeting of the Council at which a quorum is present shall be competent to exercise all the authorities, powers and discretions for the time being vested in the Council generally.
50. (A) The Council may delegate any of its powers to committees consisting of such members of the Council as thought fit, and any committee so formed shall, in the execution of the powers so delegated, conform to any rules made by the Council. The current standing committees of the Council are listed in Appendix 13. Any such committee may by resolution co-opt as a member of the committee any person who is considered suitable, for such period as the committee may decide. All acts and proceedings of each committee shall be reported back to the Council as soon as possible. The Council has the power to disallow or revoke any exercise of the powers delegated to the committee (apart from any exercise which relates to disciplinary matters which can not be so disallowed or revoked unless such disallowance or revocation takes place at the first

meeting of Council at which such exercise is reported to it by the committee).

(B) The President, Deputy President and Vice-President for the time being shall be ex-officio members of all the Association's committees other than any committee or subcommittee of the Association or of any other organisation or body dealing with the disciplining of members or Registered Students of the Association.

51. Any acts done in good faith by any meeting of Council or of any committee of Council shall remain valid and effective even if it is later found that there has been some defect in the appointment or reappointment of any member of Council or committee.

52. The members of Council will ensure that proper minutes are kept of all appointments of officers and of all meetings of the Association, Council, committees and subcommittees of Council and the minutes of such meetings once signed by the chairman of such meeting (or of the chairman of the following meeting) shall be evidence of the facts stated in such minutes.

53. Any resolution in writing signed by all the then members of Council (or of any committee of Council) who are entitled to receive notice of a meeting of Council or committee shall be deemed to be as valid as if it had been made in any properly convened and constituted meeting.

53A. Further to Article 29, the Council may amend, add to or revoke these Regulations from time to time for any purpose connected with the Association, or its members, or other persons with whom it has dealings.

**Seal**

54. The Seal of the Association shall be in the custody of the Executive Director. The Seal shall not be affixed to any instrument except by the authority of a resolution of the Council (or a committee duly authorised) and except with such attestation as may be prescribed under this Regulation. In favour of any purchaser or person bona fide dealing with the Association the signatures of any one member of the Council and the Executive Director attesting the affixing of the Seal shall be conclusive evidence of the fact that the Seal has been properly affixed.

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- Appendix 1 - Examination Requirements
  - Appendix 2 - Form of Application for admission as a Member
  - Appendix 3 - Form of Application for election as a Fellow
  - Appendix 4 - Certificates of Competency
  - Appendix 5 - Student Registration Form
  - Appendix 6 - Fees and Subscriptions
  - Appendix 7 - Code of Conduct (including or comprising Professional Rules and Practice Guidelines)
  - Appendix 8 - Money Laundering Regulations 2007
  - Appendix 9 – Professional Indemnity Insurance Regulations
  - Appendix 10 – Continuing Professional Developments Regulations
  - Appendix 11 – Annual Return
  - Appendix 12 - Form of proxy

I ..... of ....., being a member of the Association of Taxation Technicians hereby appoint ..... of ..... or failing him..... of ..... each of whom is a member of the Association as my proxy to vote for me on my behalf at the (Annual or Extraordinary, as the case may be) General Meeting of the Association to be held on the ..... day of ....., 20....., and at any adjournment thereof.

Signed this ..... day of ....., 20..

This form is to be used in favour of/against\* the resolution.

Unless otherwise instructed, the proxy will vote for/against or abstain from voting as he thinks fit.

\* Strike out whichever is not desired.

#### Appendix 13 – Standing committees of the Council

Audit Committee (Joint with the Chartered Institute of Taxation)  
Business Development Steering Group  
Finance Steering Group  
Leadership Team  
Member Steering Group  
Professional Standards Committee (Joint with the Chartered Institute of Taxation)  
Special Admissions Panel  
Student Steering Group  
Technical Steering Group