

Taxpayers Australia Ltd

t/a Institute of Financial Professionals Australia
ABN 96 075 950 284
(the 'Company' or 'TAL')

By-law 1 - Cancellation of Membership

In accordance with Article 15 of the Constitution:

- a. The membership of Taxpayers Australia Limited (TAL) will automatically be cancelled if the membership fee has not been paid within 60 days from the due date for payment.
- b. The membership of TAI Practitioners & Advisers Ltd. (TAI PAL) voting members will automatically be cancelled if the membership fee to Taxpayers Australia Ltd has not been paid within 60 days from the due date for payment.
- c. In the event of special circumstances Members will be entitled to appeal against the cancellation of their membership.
The process for appeal will require the Member to inform the Secretary in writing the reasons for the non-payment of the membership renewal fee after the due date.
- d. The Secretary will refer the appeal to the Board of Taxpayers Australia Limited who will review the matter. The Board may request the Member to provide additional information in support of their appeal.
The decision of the Board will be final and binding on the Member.

Note:

A voting Member of TAI PAL must also be a Member of TAL.