



CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

By-Laws

Chartered Accountants Australia and New Zealand

Revised 25 January 2024

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Section 1 – Preliminary

Commencement

1. These By-Laws shall come into operation as from the date of their approval by the Governor-General of the Commonwealth of Australia pursuant to Article 21 of the Supplemental Charter.

Definitions

2. In the interpretation of these By-Laws, unless the context or subject matter otherwise indicates or requires:
 - (a) words and expressions have the same meaning as in the Supplemental Charter and references to Fellows, Chartered Accountants, Associate Chartered Accountants, Accounting Technicians, Affiliates, Provisional Members, members, Overseas members, Practice Entity Members, Regional members, public accountants and meetings shall be construed as being references to Fellows, Chartered Accountants, Associate Chartered Accountants, Accounting Technicians, Affiliates, Provisional Members, members, Overseas members, Practice Entity Members, Regional members, public accountants and meetings of CA ANZ;
 - (b) **admission** in relation to Membership includes Advancement in Status and **admit** has a corresponding meaning;
 - (c) **Admission Regulations** means the Regulations (if any) for the time being determined by the Board for the admission and readmission of persons to Membership, being Regulations not inconsistent with these By-Laws;
 - (d) **Advancement in Status** means the change in the class of a member from that of "Accounting Technician" to "Accounting Technician Fellow", "Associate Chartered Accountant" to "Associate Chartered Accountant Fellow", or "Chartered Accountant" to "Chartered Accountant Fellow";
 - (e) **Affiliate** and **Affiliate Member** means a natural person who participates with Individual Members in a Practice Entity, who is not a Fellow, Chartered Accountant, Associate Chartered Accountant or Accounting Technician or entitled to be admitted to Membership as a Fellow, Chartered Accountant, Associate Chartered Accountant or Accounting Technician, and has been admitted to Membership in accordance with these By-Laws and the Regulations;
 - (f) (Deleted July 2019);
 - (g) (Deleted July 2019);
 - (h) **Asian Region** means Hong Kong, Malaysia, and Singapore;
 - (i) **Auckland Region** means the Auckland and Northland Local Government Regions of New Zealand and any other area as decided by the Board;
 - (j) **Audit and Risk Committee** means the committee established by the Board pursuant to By-Law 129A.;
 - (k) **Board** means the board of Directors of CA ANZ appointed by the CA ANZ Council and constituted under the Supplemental Charter and these By-Laws;
 - (l) **By-Laws** means the by-laws of CA ANZ contained in this document, including the New Zealand Appendix, as amended from time to time;
 - (m) **CA ANZ** means Chartered Accountants Australia and New Zealand ABN 50 084 642 571;
 - (n) **CA ANZ Council** means the council of members of CA ANZ constituted under Article 13A of the Supplemental Charter and these By-Laws and **CA ANZ Councillor** means a member of the CA ANZ Council;

- (o) **CA ANZ Entity** means CA ANZ and its subsidiaries, registered overseas branches and controlled entities in Australia, New Zealand, Hong Kong, Singapore, Malaysia and the United Kingdom and in any other jurisdictions or regions that the Board establishes or delegates the establishment of, a subsidiary, registered overseas branch or controlled entity;
- (p) **Central North Island Region** means the North Island in New Zealand excluding the Auckland Region and excluding the Wellington Region and any other area as decided by the Board;
- (q) **CEO** means the chief executive officer of CA ANZ appointed by the Board under By-Law 119B and includes any person discharging the duties of such officer or acting with his or her authority and on his or her behalf from time to time;
- (r) **Chair** means chair or chairperson;
- (s) **Charter** means any document that is approved by the Board and/or the CA ANZ Council and referred to as a Charter;
- (t) **Chartered Accountant** means a person who has been admitted to Membership of CA ANZ as a chartered accountant in accordance with these By-Laws;
- (u) **Chartered Firm** means a Practice Entity which is entitled under Articles 17 or 18 of the Supplemental Charter to describe itself as "Chartered Accountants";
- (v) **Code of Ethics** means the Code of Ethics for Professional Accountants as amended and renamed from time to time;
- (w) **Compliance Obligations** means the obligations described in By-Law 38A(a).
- (x) **Corporations Act** means the *Corporations Act 2001* (Cth);
- (y) **Default Rate** means from time to time the applicable cash rate target specified by the Reserve Bank of Australia plus 4%;
- (z) **Director** means a person appointed by the CA ANZ Council to perform the duties of a director of CA ANZ;
- (aa) **Effective Date** means, in respect of the Supplemental Charter, the date on which the tenth Supplemental Charter became effective and, in respect of these By-Laws, the date on which CA ANZ received notice of approval of the By-Laws by the Governor-General of the Commonwealth of Australia;
- (bb) **Fellow** means a person who has been admitted to Membership of CA ANZ as a Chartered Accountant Fellow, an Associate Chartered Accountant Fellow, or an Accounting Technician Fellow as the case may be;
- (cc) **General Purpose Financial Report** means a general purpose financial report comprising financial statements, notes to the financial statements and a Directors' declaration;
- (dd) **General Register** means the register of Members maintained by the CEO under By-Law 142;
- (ee) **Grantor** has the meaning given in section 10 of the PPSA;
- (ff) **Honorary Member** means a natural person elected to the status of honorary member under By-Law 20(b);
- (gg) **Individual Member** means a natural person who has been admitted to Membership as a Fellow, Chartered Accountant, Associate Chartered Accountant or Accounting Technician and **Individual Membership** has a corresponding meaning;
- (hh) (Deleted July 2016);

- (ii) **Life Member** means an Individual Member who is deemed to be an Individual Member for the remainder of their life, pursuant to By-Law 20(a) unless they resign or they otherwise cease to be Individual Members;
- (jj) **Local Committee** means a local committee established in accordance with clause Schedule 14 of the New Zealand Appendix;
- (kk) **month** means calendar month;
- (ll) **New Zealand Appendix** means the appendix to these By-Laws titled 'The New Zealand Appendix to the CA ANZ By-Laws';
- (mm) **New Zealand Council** means the Regional Council for the region of New Zealand;
- (nn) **Nominations and Governance Committee** means the committee of CA ANZ Council established in accordance with By-Law 106W;
- (oo) **Non-Member Director** means a Director of CA ANZ who is not a Member;
- (pp) **Non-Member Practice Entity** means a Practice Entity which has agreed to be bound by the standards of practice and professional conduct and by the regulatory or disciplinary jurisdiction of CA ANZ;
- (qq) **NZICA** means the New Zealand Institute of Chartered Accountants constituted by the NZICA Act;
- (rr) **NZICA Act** means the *New Zealand Institute of Chartered Accountants Act 1996* (NZ);
- (ss) **NZICA Member** means a member of NZICA;
- (tt) **NZICA Regulatory Board** means the executive board of NZICA;
- (uu) **NZICA Rules** means the rules of NZICA and references to an **NZICA Rule** shall be interpreted accordingly;
- (vv) **Overseas Member** means a Member whose name appears on the Overseas Regional Register;
- (ww) **Overseas Region** means each of the following regions:
 - (i) the UK Region;
 - (ii) Hong Kong;
 - (iii) Malaysia; and
 - (iv) Singapore;
- (xx) **Overseas Regional Chair** means the Chair of an Overseas Regional Council;
- (yy) **Overseas Regional Council** means a council for an Overseas Region constituted as prescribed in these By-Laws and **Overseas Regional Councillor** means a member of an Overseas Regional Council;
- (zz) **Overseas Regional Manager** means a regional manager of CA ANZ in an Overseas Region appointed by the CEO and includes any person for the time being discharging the duties of such officer;
- (aaa) **Overseas Regional meeting** means a meeting of the Individual Members and Affiliate Members of an Overseas Region, enrolled on the Overseas Regional Register as being an Individual Member or Affiliate Member of that Overseas Region;

- (bbb) **Overseas Regional Register** means the register of Members in an Overseas Region to be maintained by the CEO under By-Law 142;
- (ccc) **Post** means sending by post, facsimile transmission, email or other electronic transmission, or providing by post, email or other electronic transmission means for accessing electronically, and **Posted, Posting** and **Postal** have corresponding meanings;
- (ddd) **Practice Entity** means any partnership, trust or body corporate or unincorporated body in or through which persons who are Members, or include a Member or Members, practise as public accountants.
- (eee) **Practice Entity Member** means a Chartered Firm which has been admitted to the Membership.
- (fff) **prescribed** means prescribed by the Supplemental Charter, these By-Laws or the Regulations;
- (ggg) **President** means a person elected as, and appointed to perform the duties of, the President of CA ANZ from time to time under By-Law 106B;
- (hhh) **Provisional Member** means a registered graduate as referred to in the Supplemental Charter, who has been admitted to membership as a Provisional Member;
- (iii) **Readmission** means readmission pursuant to By-Law 22.
- (jjj) **Region** means each of the following regions:
- (i) New South Wales;
 - (ii) Australian Capital Territory;
 - (iii) Victoria;
 - (iv) Tasmania;
 - (v) Queensland;
 - (vi) South Australia and Northern Territory;
 - (vii) Western Australia; and
 - (viii) New Zealand;
 - (ix) (Deleted July 2019);
 - (x) (Deleted July 2019);
- (kkk) **Regional Chair** means the Chair of a Regional Council;
- (lll) **Regional Council** means a council for a Region constituted as prescribed in these By-Laws and **Regional Councillor** means a member of a Regional Council;
- (mmm) **Regional Manager** means the regional manager of CA ANZ in a Region appointed by the CEO and includes any person for the time being discharging the duties of such officer;
- (nnn) **Regional meeting** means a meeting of the Individual Members and Affiliate Members enrolled on a Regional Register;
- (ooo) **Regional Register** means the register of Members in a Region to be maintained by the CEO under By-Law 142;
- (ppp) **Register of Disciplinary Decisions** means the online register of decisions made by the CA ANZ or NZICA disciplinary bodies, any publicly available findings of the Professional Conduct Committee and other related data.

- (qqq) **Registered Address** of a Member means his or her address on the General Register kept under these By-Laws;
- (rrr) **Regulations** means the regulations made by the Board from time to time under Article 25 of the Supplemental Charter;
- (sss) **Southern Region** means the South Island of New Zealand and any other area as decided by the Board;
- (ttt) **Special Resolution** means a resolution passed by a majority of not less than three-fourths of the votes cast at a meeting of the CA ANZ Council at which a quorum is present;
- (uuu) **Supplemental Charter** means the Supplemental Royal Charter of CA ANZ as amended or added to from time to time;
- (vvv) **UK Council** means the Overseas Regional Council for the UK Region;
- (www) **UK Region** means England, Northern Ireland, Scotland, Wales and any other jurisdiction or region that the Board determines should be included in this definition;
- (xxx) **Vice-Chair** means vice chair or vice chairperson;
- (yyy) **Vice President** means a person elected as, and appointed to perform the duties of, Vice President of CA ANZ from time to time under By-Law 106B;
- (zzz) **Wellington Region** means the Wellington, Wairarapa, Manawatu and Whanganui Local Government regions of New Zealand and any other area as decided by the Board;
- (aaaa) **writing** includes printing, typing, lithography, microfilm, photocopying, facsimile transmission, electronic mail and other modes of representing or reproducing words in a visible form and **written** has a corresponding meaning; and
- (bbbb) unless the context requires otherwise:
- (i) a reference to a **complaint** means a complaint or any part of a complaint referred to in Section 5 of these By-Laws, any matter arising from a complaint or any part of a complaint or any matter arising from an investigation leading to a complaint or any investigation of a complaint in accordance with Section 5 of these By-Laws;
 - (ii) **including** and **includes** (and similar expressions) are not words of limitation, and a list of examples is not limited to those items or to items of a similar kind; and
 - (iii) **suspended on an interim basis** and similar expressions mean, in relation to a Member, that Member's suspension under Section 5 of these By-Laws.

Interpretation of By-Laws and Regulations

3. Words importing the singular include the plural and vice-versa, words importing the masculine gender include the feminine and neuter genders and "person" and words importing persons include partnerships, trusts and corporations.
4. A reference to a statute or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them.
5. If, in the opinion of the Board, any doubt arises as to the construction or interpretation of any of these By-Laws, or of any of the Regulations, the decision of the Board reduced to writing and recorded in the minute book shall be conclusive and binding on all Members. Due notice of

such record shall be given by the Board to Members by publication in CA ANZ's official publication, on CA ANZ's website or otherwise as the Board may determine.

New Zealand Appendix

- 5A.** The New Zealand Appendix contains provisions which are relevant to the governance of NZICA and to the Members of CA ANZ who are also members of NZICA.

Use of Forms

- 6.** Such forms as the Board may from time to time authorise shall be used in cases to which they are applicable, with such alterations or additions thereto, if any, as the Board may from time to time determine; and all notes and directions thereon shall be deemed part of the forms and must be observed accordingly.

Section 2 – Membership

Classes

- 7.** Membership of CA ANZ shall consist of:
- (a) the persons who, immediately before the date on which the tenth Supplemental Charter became effectual in accordance with Article 26 of the Supplemental Charter, were Fellows, Chartered Accountants, Affiliates, Practice Entity Members, Associate Chartered Accountants or Accounting Technicians;
 - (b) the natural persons who, after such date, were or are admitted as Fellows, Chartered Accountants, Associate Chartered Accountants or Accounting Technicians in conformity with the Supplemental Charter and By-Laws as in force from time to time;
 - (c) the natural persons who, after such date, were or are admitted to Membership as Affiliates of a Practice Entity in accordance with these By-Laws and the Regulations;
 - (d) the Practice Entities which, after such date, were or are admitted to Membership in accordance with these By-Laws and the Regulations; and
 - (e) the natural persons who, after such date, were or are admitted to Membership as Provisional Members;

and, in each case, who have agreed to be bound by the Supplemental Charter, these By-Laws and the Regulations and who have not, in accordance with these By-Laws, subsequently resigned or otherwise ceased to be Members.

Mode of Admission

- 8.** All admissions of Members shall be made by the Board.

Applicant to Satisfy

- 9.** Subject to By-Laws 14 and 20, to be admitted as a Member, every applicant for admission must satisfy the Board, in such manner as the Board requires, that the applicant has fulfilled the prescribed conditions of such admission and must also produce such evidence as the Board deems necessary of the applicant's fitness for such admission.

Discretion to Refuse

- 10.** The Board may, in its absolute discretion and without giving any reason, refuse to admit as a Member a person whom it shall consider not to be a fit and proper person to be so admitted even if he or she has fulfilled the prescribed conditions of such admission.

Application for Admission

11. Every application for Membership admission shall be made to the Board and shall be lodged with the CEO.

Conditions of Normal Admission and Advancement in Status

12.

- (a) A natural person shall be eligible for admission to Membership as a Chartered Accountant if, at the date of his or her application for such admission, he or she:
- (i) (Deleted November 2014);
 - (ii) has completed the educational requirements prescribed in the Regulations;
 - (iii) has completed the prescribed period of service or experience; and
 - (iv) otherwise complies, or upon admission will be able to and undertakes to comply, with the requirements of the Supplemental Charter, these By-Laws, the Regulations and if applicable, the NZICA Act and Rules.
- (b) A Chartered Accountant may be advanced to the status of Fellow if, in the opinion of the CA ANZ Council, he or she is a fit and proper person to become a Fellow. In forming its opinion, the CA ANZ Council shall have regard, inter alia, to the duration and quality of experience of the Chartered Accountant.
- (c) A natural person shall be eligible for admission to Membership as an Affiliate of a Practice Entity if, at the date of his or her application for such admission, he or she:
- (i) is not a Fellow, Chartered Accountant, Associate Chartered Accountant or Accounting Technician or entitled to be admitted to Membership as a Fellow, Chartered Accountant, Associate Chartered Accountant or Accounting Technician; and
 - (ii) complies, or upon admission will be able to and undertakes to comply, with the requirements of the Supplemental Charter, these By-Laws and the Regulations insofar as they relate to Affiliates.
- (d) A Chartered Firm shall be eligible for admission to Membership as a Practice Entity Member if, at the date of its application for such admission, it complies, or upon admission will be able to and undertakes to comply, with the requirements of the Supplemental Charter, these By-Laws and the Regulations insofar as they relate either to Chartered Firms or to Practice Entities generally.
- (e) A natural person shall be eligible for admission to Membership as a Provisional Member if, at the date of his or her application for such admission:
- (i) his or her name is entered on the register of examination candidates maintained by CA ANZ; and
 - (ii) he or she complies, or upon admission will be able to and undertakes to comply, with the requirements of the Supplemental Charter, these By-Laws and the Regulations insofar as they relate to Provisional Members.
- (f) A natural person shall be eligible for admission to Membership as an Associate Chartered Accountant or Accounting Technician if, at the date of his or her application for such admission, he or she:

- (i) has completed educational and other requirements as prescribed in the NZICA Rules, the New Zealand Appendix or the Regulations or as approved by the CA ANZ Council from time to time; and
 - (ii) otherwise complies, or upon admission will be able to and undertakes to comply, with the requirements of the Supplemental Charter, these By-Laws and the Regulations insofar as they relate to Associate Chartered Accountants or Accounting Technicians as the case may be.
- (g) An Associate Chartered Accountant or Accounting Technician may be advanced to the status of Fellow if, in the opinion of the CA ANZ Council, he or she is a fit and proper person to become a Fellow. In forming its opinion, the CA ANZ Council shall have regard, inter alia, to the duration and quality of experience of the Associate Chartered Accountant or Accounting Technician.

Normal Admission

13. The Board, on receiving an application, shall consider the same and the evidence in support thereof and shall make such investigation as it thinks fit. If the Board resolves that an applicant has satisfied the prescribed conditions of admission under By-Law 12 and is a fit and proper person to be so admitted, it shall approve the application for admission and so admit the applicant.

Special Admissions

14.

- (a) If the Board resolves that, although an applicant has not satisfied the prescribed conditions of admission under By-Law 12, he or she has satisfied the prescribed conditions of admission under the Admission Regulations and is a fit and proper person to be so admitted, it may approve the application for admission and so admit the applicant.
- (b) The Board may at any time invite a person to become, and admit such a person as, a Fellow, Chartered Accountant, Associate Chartered Accountant or Accounting Technician on the grounds of his or her educational qualifications, expertise, experience in accountancy, or standing, although he or she has not satisfied either the prescribed conditions of admission under By-Law 12 or the Admission Regulations.
- (c) A person admitted under this By-Law shall not be granted a certificate of public practice unless and until he or she shall have completed such period of service or experience in the practice of accountancy as the Board may prescribe.

Admission to practice in New Zealand

14A.

- (a) Notwithstanding By-Law 12, if a Member of CA ANZ is intending to reside and practise the profession of accountancy principally in New Zealand, he or she must satisfy the admission requirements in accordance with the NZICA Act and the NZICA Rules and apply to become a member of NZICA.
- (b) To become a member of NZICA, a person must be a Member and must be a resident of New Zealand at the relevant time.

15. (Deleted July 2000).

Notice of Admission

16. When a person has been admitted as a Fellow, Chartered Accountant, Associate Chartered Accountant, Accounting Technician or Provisional Member, the admission shall be recorded in the General Register and relevant Regional Register or Overseas Regional Register and a notice of his or her admission shall be sent by the CEO to the applicant. When an Affiliate or Practice Entity has been admitted as a Member under By-Law 12, a notice of their admission shall be sent by the CEO to the applicant. The admission of such a Member shall be recorded in the General Register and in the relevant Regional Register or Overseas Regional Registers.

Alternative Status on Admission

17. If an applicant for admission to Membership as a Chartered Accountant Fellow is held by the Board not to be eligible for admission to Membership as a Chartered Accountant Fellow but to be eligible for admission to Membership as a Chartered Accountant, the Board may admit the applicant to Membership as a Chartered Accountant if the applicant is willing to accept Membership as a Chartered Accountant.

Notice of Refusal

18. If an applicant is refused admission, a notice of his or her refusal shall be sent by the CEO to the applicant.

Commencing or Resuming Practice

19. A Member commencing or resuming practice as a public accountant or entering or re-entering employment with a Member practicing as a public accountant or with a Practice Entity shall notify the CEO within 30 days of this occurring.

Life and Honorary Members

- 20.
- (a) The CA ANZ Council may award the status of being a Life Member to any Individual Member, and each Life Member shall be entitled to all the privileges of Membership without the payment of further annual subscription, fee or other amount; provided that the number of Life Members shall not at any time exceed 40.
 - (b) The CA ANZ Council may likewise elect any natural person of prominence and standing as an Honorary Member with the status of Fellow and each Honorary Member shall be entitled to all the privileges of Membership without the payment of any annual subscription, fee or other amount; provided that the number of Honorary Members shall not at any time exceed 10.
 - (c) Any CA ANZ Councillor intending to move for the election of a Life or Honorary Member shall notify the CEO of his or her intention at least 30 days before the date of the meeting of the CA ANZ Council at which he or she intends to move the same. The CEO shall, not less than 14 days before the date of such meeting, dispatch notice of the motion by Post to all other CA ANZ Councillors.

Resignation

- 21.
- (a) Any Member may resign his or her Membership by sending his or her resignation in writing together with all moneys owing by him or her to CA ANZ, whether for subscription, fee or other amount, to the CEO.

- (b) No resignation shall take effect unless and until it has been accepted by the Board. The Board may decline to accept the resignation of a Member who is the subject of disciplinary action or professional conduct proceedings by either CA ANZ or NZICA or whose conduct, in the opinion of the Board, by virtue of matters brought to the attention of CA ANZ, may become the subject of professional conduct proceedings or who has been requested to provide information, given notice of or is undergoing a review or any follow up process arising from a review, investigation or professional conduct proceedings.
 - (c) Any Member whose notice of resignation was not received by the CEO prior to 30 June in any year shall remain liable for any subscription, fee or other amount payable by him or her to CA ANZ in respect of the year ending the following 30 June, save that, in any case, the Board may in its absolute discretion remit the whole or any part of such subscription, fee or other amount.
 - (d) Where the Board accepts the resignation of a Member who is the subject of disciplinary action or professional conduct proceedings by either CA ANZ or NZICA and that Member's conduct, in the opinion of the Board, by virtue of matters brought to the attention of CA ANZ, may become or (if the Member had not resigned) may have become the subject of professional conduct proceedings, CA ANZ may report the fact of the Member's resignation (and the details of the allegations), or the details of such conduct and/or matters, as soon as practicable thereafter in the official publication of CA ANZ and on CA ANZ's website.
 - (e) Nothing in this By-Law 21 affects or limits the application of Section 5 of these By-Laws in general.
- 21A.** If the Board receives the resignation of a Member, and that Member is also a member of NZICA, the resignation will be taken as a resignation of membership from both CA ANZ and NZICA.

Readmission

- 22.** The Board may, subject to such terms and conditions as it may think fit to impose:
- (a) readmit to Membership of CA ANZ any person who has resigned or ceased for any reason to be a Member; and
 - (b) terminate the suspension of any Member whose Membership of CA ANZ was voluntarily suspended,
- in each case subject to Section 5 of these By-laws.
- 22A.** Members who are readmitted by the Board to CA ANZ and reside in New Zealand must also apply to the NZICA Regulatory Board in accordance with the NZICA Rules if they wish to be readmitted to NZICA.
- 22B.** If a Member's name was removed from the General Register, Regional Register and/or Overseas Regional Register because such removal was required under Section 5 of these By-Laws, that Former Member must, if required by Section 5 of these By-Laws, submit an application to the Disciplinary Tribunal in accordance with Section 5 of these By-Laws.

Exclusion from Membership

- 23.** The Board may terminate the Membership of a Member, and exclude a person or entity from being a Member if:
- (a) under any legislation, law, regulation or policy relating to mental health, he or she is certified, declared or found to be mentally ill or in need of treatment, care or control or incapable of managing his or her own affairs or is admitted to and remains in a hospital or other institution

for the treatment of mental illness or a guardian is appointed to him or her or a trustee or administrator is appointed to his or her estate;

- (b) the Member fails to pay any subscription, fee or other amount payable by the Member to CA ANZ, including fees, fines and costs, within 3 months after the same has become due;
- (c) he or she fails to fulfil continuing professional development requirements as prescribed to the extent applicable in the Regulations, the NZICA Rules and the New Zealand Appendix or (whether or not those requirements have been fulfilled) fails to notify CA ANZ of his or her compliance or otherwise for 2 consecutive years; or
- (d) he, or she, or it, in the case of a Practice Entity Member, fails, without just cause, to comply, with any sanction ordered pursuant to Section 5 of these By-Laws or Rule 13 of the NZICA Rules.

Such a Member may be readmitted to Membership in accordance with By-Law 22.

Section 3 – Examinations

Board to Prescribe Examinations

24.

- (a) Pursuant to Article 4(h) of the Supplemental Charter, the Board may prescribe examinations as a prerequisite for persons seeking admission to Membership of CA ANZ (except Practice Entities and persons exempted under By-Law 25) together with the educational qualifications for, and other conditions and matters to be satisfied by, persons seeking admission to any examinations conducted by CA ANZ.
- (b) The Board may prescribe as any of the examinations or educational qualifications referred to in By-Law 24(a), examinations conducted by any university, public education authority or other institution.
- (c) When the Board prescribes examinations, it shall also prescribe the subjects and all such other matters for such examinations.
- (d) Subject to these By-Laws, the Board may from time to time make Regulations for the holding and conduct of the examinations referred to in By-Law 24(c) and may, by such Regulations, prescribe the periods of service or experience (if any) required of candidates or any class of candidates and the fees payable by them for such examinations.
- (e) (Deleted September 2002).

Exemptions from Examination

- 25. The Board may from time to time prescribe conditions under which exemption may be granted from any examinations or from any part thereof and may prescribe the fee or other amount payable therefor.
- 26. (Deleted September 2002).
- 27. (Deleted September 2002).
- 28. (Deleted September 2002).
- 29. (Deleted September 2002).

Section 4 – Rights and Obligations of Members

Place of Business

30.

- (a) On application for admission to Membership, every applicant (being a natural person) shall, in writing under his or her hand, inform the CEO of his or her place or principal place of business (whether as a principal or an employee) and the nature of such business and of his or her principal place of residence and shall thereafter, as soon as reasonably practicable, advise the CEO of any change in these particulars.
- (b) On application for admission to Membership, every applicant (being a Practice Entity) shall, in writing inform the CEO of its place or principal place of business and the nature of such business and shall thereafter, as soon as reasonably practicable, advise the CEO of any change in these particulars.

Enquiries

- 31.** The Board may from time to time require any Member to satisfy the Board, in such manner as it requires, whether (in the case of a Member being a natural person) he or she is, or is not, in practice as a public accountant or employed by a public accountant or a Practice Entity or (in the case of a Member of any class of Membership) whether any particulars regarding the Member appearing on the General Register, Regional Register or Overseas Regional Register, as the case may be, are correct.

Certificate

32.

- (a) On the admission of any Member (other than Affiliates, Provisional Members and Practice Entity Members), a certificate in the prescribed form shall, on payment of such fee, if any, as the Board may from time to time prescribe, be issued to such Member certifying the Member's class of Membership.
- (b) The certificate shall be under the seal of CA ANZ and shall bear the signatures of the President or the Vice Presidents and of the CEO, which signatures may be printed reproductions, and its issue shall be recorded in a register to be kept for that purpose.
- (c) Every such certificate shall remain the property of CA ANZ and the Board shall be at liberty at any time to call for, and compel, its production and delivery and the Board may alter or amend any such certificate or issue a new certificate in place thereof.
- (d) The Board may charge such fee as it may from time to time prescribe for any such new certificate.
- (e) Any person ceasing to be a Member shall, upon demand in writing by the CEO, return the former Member's certificate of Membership to the CEO for cancellation.
- (f) If any Member or former Member neglects or refuses to deliver up the Member's or former Member's certificate on demand as aforesaid, CA ANZ may institute legal or other proceedings for its recovery.

Exemption for NZICA Members

- 32A.** By-Laws 33 and 34 shall not apply to Members who are offering accounting services to the public in New Zealand as defined in the NZICA Rules.

Notification

33.

- (a) Unless exempted pursuant to the Regulations, every Individual Member shall before commencing to practise as a public accountant, lodge with the CEO an application for a certificate of public practice.

- (b) Unless exempted pursuant to the Regulations, every Individual Member shall, upon ceasing to practise as a public accountant, send to the CEO within 30 days, a notification to this effect.

Certificates of Public Practice

34.

- (a) An Individual Member shall not, without the consent of the Board, practise as a public accountant unless he or she has been issued with a current certificate of public practice or his or her application thereof has been approved or he or she is exempt from the obligation to hold such a certificate.
- (b) The Board may prescribe Regulations for the issue and renewal of certificates of public practice and for any exemption from the obligation to hold such a certificate. Without limitation of the foregoing, the Board may prescribe the form of any application for such issue, renewal or exemption, any fee payable in respect thereof, the form and duration of any certificate of public practice and any conditions attaching thereto or to the issue or renewal thereof.
- (c) Where a certificate of public practice has been issued or renewed (as the case may be) with attaching conditions and those conditions have not been satisfied within a period (not being less than 30 days) of the Member being called upon to satisfy them by notice in writing from the CEO, the certificate of public practice shall, at the expiration of that period, be cancelled and accordingly cease to be a current certificate of public practice in terms of By-Law 34(a).
- (d) The certificate of public practice of a Member upon whom any of the Sanctions referred to in By-Laws 40.19(a) or 40.21(b) of Section 5 of these By-Laws has been imposed, shall, subject to any appeal under By-Law 40.22, ipso facto, be cancelled and, accordingly, cease to be a current certificate of public practice in terms of By-Law 34(a).
- (e) A Member whose certificate of public practice has been cancelled or who otherwise ceased to be entitled to a certificate of public practice, shall, upon payment of the appropriate fee and subject to any conditions imposed by the Board be issued with a further certificate at such time as the Board may in its absolute discretion determine.
- (f) Whenever any Member ceases offering public accountancy services as defined by the Board:
- (i) the Member must advise CA ANZ that the Member has ceased doing so within 30 days of the date of cessation; and
 - (ii) CA ANZ may declare the Member's certificate of public practice to have lapsed and may require that the physical certificate issued to the Member be returned to CA ANZ.

Rights at Meetings

- 35.** Members shall be entitled to receive such notice of meetings and to exercise such voting power as is hereinafter prescribed both in relation to Regional and Overseas Regional meetings and in relation to meetings of Members. Members who are Practice Entities or Affiliates or Provisional Members are not entitled to vote at Regional meetings, Overseas Regional meetings or meetings of Members.

36.

- (a) A Member whose name, address and class of Membership is not entered in the General Register shall not be entitled to be served with notice of, or to vote at, any meeting of the Members.

- (b) A Member whose name, address and class of Membership is not entered in a Regional Register shall not be entitled to be served with notice of, or to vote at, any meeting of the Regional Members of that Region.
- (c) A Member whose name, address and class of Membership is not entered in an Overseas Regional Register shall not be entitled to be served with notice of, or to vote at, any meeting of the Overseas Regional Members of that Overseas Region.

Employee Members

- 37. A Member in the employment of a public accountant or a Practice Entity shall not, without the written consent of his or her employer, undertake for remuneration any public accountancy services (as defined in Article 4(g) of the Supplemental Charter).

Liability

- 38. Any person who, for any reason, ceases to be a Member shall nevertheless remain liable for, and shall pay to CA ANZ, all moneys which at the time of the person's ceasing to be a Member were due from the person to CA ANZ.

Compliance Obligations

- 38A. A Member must at all times comply with the Supplemental Charter, these By-Laws and:
 - (a) for all Members who are not subject to the NZICA Rules, the Regulations, any pronouncements issued by the Accounting Professional and Ethical Standards Board, Australian Accounting Standards Board and Auditing and Assurance Standards Board (or their successor entities) including the Code of Ethics, and any applicable pronouncements, instruments, technical or professional standards or guidance issued by any similar body whether in Australia or in a foreign jurisdiction; or
 - (b) for all Members who are subject to the NZICA Rules, the Regulations (to the extent that these apply to Members resident or practising in New Zealand), the NZICA Act, any other enactments, the NZICA Rules, the New Zealand Code of Ethics, any standards or pronouncements issued by NZICA, the External Reporting Board, the New Zealand Auditing and Assurance Standards Board, the New Zealand Accounting Standards Board (or their successor entities), and any applicable pronouncements, instruments, technical or professional standards or guidance issued by any similar body whether in New Zealand or in a foreign jurisdiction.

Section 5 - Conduct Rules

- 39. In this Section 5 unless the context requires otherwise:
 - (a) **Bankruptcy Act** means the *Bankruptcy Act 1966* (Cth);
 - (b) **Case Conference** means a meeting of the Professional Conduct Committee in respect of a complaint which has been convened and notified to a Member in accordance with By-Law 40.14
 - (c) **Caution** means a private sanction relating to specified conduct of a Member that may be imposed by the Professional Conduct Committee and which is not to be disclosed by or on behalf of CA ANZ other than to the Professional Conduct Committee, a Reviewer of Complaints, Disciplinary Tribunal, Appeals Council or Professional Conduct Oversight Committee, pursuant to the decisions of these disciplinary bodies or otherwise in accordance with Section 5 of these By-Laws;
 - (d) **Charter** has the meaning given to it in By Law 40.3;

- (e) **Conduct Unbecoming a Member** includes conduct which:
- (i) would be regarded by a reasonable and informed third party as unprofessional or unbecoming of a Member; or
 - (ii) involves a substantial or consistent failure to maintain the proper standard of professionalism, integrity, care, skill, competence or diligence of or in relation to the Member's professional duties and obligations.
- (f) **Consent Order Agreement** means an agreement under By-Law 40.16(a);
- (g) **Consent Period** has the meaning given to it in By Law 40.16(c)(iv);
- (h) **Costs** means any costs and expenses incurred by or on behalf of CA ANZ in relation to the investigation and determination of a complaint (whether through the Professional Conduct Committee, Reviewer of Complaints, Disciplinary Tribunal, Appeals Council or otherwise) and any other taxes, fees and charges, paid or payable on such costs and expenses, including, without limitation:
- (i) fees and disbursements of professionals, advisors or consultants employed, engaged or retained to investigate, represent, appear (as expert witnesses or otherwise), hear, or determine the complaint or advise on the same; and
 - (ii) other outgoings and disbursements including, without limitation, couriers, any transport, travel, accommodation, search fees, transcription services, outsourced photocopying, publication fees, room hire, video-conferencing, telephone conferencing and meals;
- (i) **Costs Agreement** means the form of agreement adopted by CA ANZ from time to time, under which an applicant under By-Law 40.18, agrees to pay so much of the costs and expenses incurred by or on behalf of CA ANZ in engaging the Reviewer of Complaints to conduct the review, as the Reviewer of Complaints determines;
- (j) **Disclosure Event** has the meaning given to it in By-Law 40.8(a);
- (k) **Encumbrance** means any Security Interest and any burden, charge, mortgage, lien, pledge or other security interest or third party interest, whether legal or equitable;
- (l) **Final Decision** means:
- (i) a decision of the Professional Conduct Committee under By-Law 40.13(a) (other than paragraphs 40.13(a)(v) and 40.13(a)(x));
 - (ii) a decision of the Disciplinary Tribunal which finally disposes of the matter referred by the Professional Conduct Committee to the Disciplinary Tribunal; or
 - (iii) a decision of the Appeals Council which finally disposes of an appeal to the Appeals Council of a Final Decision of the Disciplinary Tribunal.
- For the avoidance of doubt, where a Disciplinary Tribunal or Appeals Council (as the case may be) deliver separate decisions as to any interlocutory matters and any one or any combination of (but not all) of Offences, Sanctions, publication and costs, the matter before the Disciplinary Tribunal or the Appeals Council (as the case may be) will be finally disposed of upon the delivery of the last of these decisions in relation to Offences, Sanctions, publication and costs;
- (m) **Firm Event** means any of the following events occurring in relation to a Practice Entity:

- (i) the Practice Entity has before any court of law in any jurisdiction in Australia or elsewhere pleaded guilty to, or been found guilty of, a criminal offence (with or without conviction) which has not been set aside on appeal;
 - (ii) the Practice Entity has admitted to, or been found to have committed, any statutory or other offence (with or without conviction) which has not been set aside on appeal by a court of law, professional body, statutory or other regulatory authority or body, commission or inquiry in any jurisdiction in Australia or elsewhere which may not be a crime but which, in the opinion of the Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council, brings or may bring discredit upon the Practice Entity, the membership as a whole or the profession of accountancy;
 - (iii) the Practice Entity has been found to have acted dishonestly in any binding determination by any body including any court of law, professional body, royal commission, statutory authority, regulatory authority, statutory body, commission or inquiry which is empowered to make such determinations and which has not been set aside on appeal;
 - (iv) the Practice Entity has been the subject of any adverse or unfavourable binding determination in relation to its professional or business conduct, competence or integrity (including in relation to direct discrimination, vilification, sexual harassment or bullying in the workplace and/or work-related) by any body including any court of law, professional body, royal commission, statutory authority, regulatory authority, statutory body, commission or inquiry which is empowered by law to make such determinations;
 - (v) the Practice Entity has agreed to, or has had imposed, any condition or restriction on any professional membership, registration or licence in the Practice Entity's name other than conditions or restrictions imposed by CA ANZ and/or NZICA; or
 - (vi) the Practice Entity suffers an Insolvency Event;
- (n) **Former Member** means a person or entity who was at any time previously a Member and who is not a current Member in accordance with these By-Laws, or any other person or entity who has agreed in writing to be, and to remain bound by, Section 5 of these By-Laws;
- (o) **Insolvency Event** in relation to:
- (i) a natural person, means that person:
 - (A) becoming bankrupt under the Bankruptcy Act;
 - (B) being served with notice of a creditor's petition presented to a court under section 43 of the Bankruptcy Act;
 - (C) presenting (as a debtor) a declaration to the Official Receiver under section 54A of the Bankruptcy Act of that person's intention to present a debtor's petition or that person's presentation (as a debtor) of such a petition under section 55 of that Act; or
 - (D) applying to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounding with that person's creditors or making an assignment of that person's remuneration for their benefit; or

- (ii) a corporation, means:
 - (A) that corporation becomes unable to pay its debts as and when they fall due;
 - (B) an order is made for the winding up or dissolution of, or the appointment of a provisional liquidator to, that corporation or a resolution is passed for the winding up or dissolution of that corporation (other than for the purpose of an amalgamation or reconstruction whilst solvent);
 - (C) an application is made for its winding up and, if the application is capable of being set aside is not set aside within 14 days of being made;
 - (D) that corporation becomes subject to external administration within the meaning of Chapter 5 of the Corporations Act by appointment of a receiver, receiver and manager, provisional liquidator, liquidator or administrator;
 - (E) a Secured Party or other holder of an Encumbrance exercises its rights under any Encumbrance of which that corporation is the grantor or mortgagor; or
 - (F) the party enters into or resolves to enter into any arrangement, composition or compromise with or for the benefit of its creditors or any class of them (other than for the purpose of amalgamation or reconstruction whilst solvent); or
 - (iii) a partnership, means the occurrence of any event specified in:
 - (A) paragraphs (i)(A) to (i)(D) to any partner who is a natural person; or
 - (B) paragraphs (ii)(A) to (ii)(F) to any partner that is a corporation; or
 - (iv) any person or entity, the occurrence of any analogous event, circumstance, matter or thing to those specified in paragraphs (i), (ii) or (iii) above (as applicable) in any jurisdiction;
- (p) **Member** means from time to time a person or entity:
- (i) with current Membership in any of the classes specified in By-Law 7; and
 - (ii) that is a Non Member Practice Entity,
- and **Membership** shall have a corresponding meaning;
- (q) **Misconduct** includes conduct which:
- (i) would be regarded by a reasonable and informed third party as disgraceful, dishonourable or bringing discredit to the profession of accountancy;
 - (ii) involves a wilful or reckless failure to maintain the proper standard of professionalism, integrity, care, skill, competence or diligence of or in relation to the Member's professional duties and obligations;
 - (iii) would justify a finding that the Member is not a fit and proper person to hold Membership; or

- (iv) otherwise involves a departure from acceptable standards of behaviour for a member of the accounting profession of such a degree as to justify a finding of misconduct;
- (r) **Notification Event** has the meaning given to it in By-Law 40.8(c);
- (s) **Notifying Principal** means a Member who is Principal of a Practice Entity and who is authorised, from time to time, by all other Members who are Principals of the Practice Entity or were Principals of the Practice Entity at the time of a Firm Event, to represent them for the purposes of the notification, investigation, resolution and determination of investigations generally and proceedings conducted under Section 5 of these By-Laws in relation to Firm Events;
- (t) **Offence** has the meaning given in By-Law 40.9.
- (u) **PPSA** means the *Personal Property Securities Act 2009* (Cth);
- (v) **Principal** means any person, who is a principal of a Practice Entity or a principal, partner, director, officer or trustee of a Related Entity of the Practice Entity and includes:
 - (i) in the case of a Practice Entity or a Related Entity of the Practice Entity which is a partnership, a partner of that partnership;
 - (ii) in the case of a Practice Entity or a Related Entity of the Practice Entity which is a body corporate, a director of that body corporate;
 - (iii) in the case of a Practice Entity or a Related Entity of the Practice Entity that is conducted as a trust, an individual who, as an officer or employee of the trustee of that trust, or otherwise, provides or participates as a Principal in the provision of the services provided by the Practice Entity; and
 - (iv) in the case of a Practice Entity or a Related Entity of the Practice Entity, an individual who, as an officer or employee or otherwise, of the Practice Entity or Related Entity of the Practice Entity, provides or participates as a Principal in the provision of the services provided by the Practice Entity;
- (w) **Registers** means the General Register, Regional Register and Overseas Regional Register and **Register** means any one of them;
- (x) **Related Entity** means any partnership, company, corporation or trust carrying on the whole or any part of the practise as public accountants in association with or in conjunction with a Practice Entity;
- (y) **Reviewer of Complaints** has the meaning given to it in By-Law 40.18(a);
- (z) **Reviewer of Complaints Application Fee** means the application fee payable under Section 5 of these By-Laws in connection with an application for review by a Reviewer of Complaints in the amount prescribed in the Regulations from time to time;
- (aa) **Sanction** means sanctions ordered or imposed under this Section 5;
- (bb) **Serious Criminal Offence** means an offence under a law of a State, Territory, or Commonwealth of Australia, New Zealand or any foreign jurisdiction which imposes a minimum penalty of imprisonment of not less than 24 months;
- (cc) **Secured Party** has the meaning given in section 10 of the PPSA; and
- (dd) **Security Interest** has the meaning given in section 12 of the PPSA.

Conduct Rules

40.

40.1 Purpose

- (a) The purpose of the conduct rules is to allow the hearing of complaints and the investigation of other disciplinary related matters in a manner which:
 - (i) is consistent with the purpose of the Supplemental Charter and NZICA Act (where applicable); and
 - (ii) promotes the resolution of complaints in a fair, efficient, speedy and simple manner, which is consistent with the rules of natural justice and procedural fairness and which takes into account the public interest.
- (b) The conduct rules are to be interpreted and applied in a way that is consistent with their purpose.
- (c) Members must be open and honest in their dealings with the Professional Conduct Committee, Reviewer of Complaints, Disciplinary Tribunal and Appeals Council in connection with an investigation, a complaint or any matters arising from or in relation to the investigation or the complaint promptly and in any event within any timeframe prescribed by Section 5 of these By-Laws and any applicable Regulations.

40.2 Committees, Tribunals and Council

There shall be the following investigative and disciplinary bodies:

- (a) a Professional Conduct Oversight Committee whose members are appointed by the Board with oversight responsibility for the integrity, timeliness and effectiveness of the disciplinary procedures carried out by the Professional Conduct Committee, the Reviewer of Complaints, the Disciplinary Tribunal and the Appeals Council and such other oversight functions as may be conferred upon it by the Board;
- (b) a Professional Conduct Committee which shall receive, initiate, investigate, dispose of and refer and prosecute complaints and respond to any applications for Readmission made to the Disciplinary Tribunal;
- (c) a Disciplinary Tribunal which shall hear and determine complaints made to it by the Professional Conduct Committee and any other applications made to it in accordance with Section 5 of these By-Laws; and
- (d) an Appeals Council which shall hear and determine appeals of decisions of the Disciplinary Tribunal.

40.3 Powers of Committees, Tribunals and Council

- (a) The Board may approve from time to time a Charter for each of the Professional Conduct Oversight Committee, Professional Conduct Committee, Disciplinary Tribunal and Appeals Council which shall be consistent with the functions of these bodies under Section 5 of these By-Laws, the Supplemental Charter and the Regulations.
- (b) Subject to these By-Laws, the Regulations, and the Charters, each of the Professional Conduct Oversight Committee, Professional Conduct Committee, the Disciplinary Tribunal and the Appeals Council is empowered to:
 - (i) regulate its own affairs;

- (ii) issue directions, either of its own motion or on the application of any party, for the efficient conduct of its functions;
- (iii) appoint experts and/or investigators;
- (iv) make decisions by circular resolution;
- (v) issue practice notes or guidelines; and
- (vi) delegate any of its functions or powers.

40.4 General principle

No Member shall be Sanctioned under both the CA ANZ By-Laws and NZICA Rules in respect of the same conduct.

40.5 Application of conduct rules

The following provisions apply to a Member who is, or who is recognised as, a Member of both CA ANZ and NZICA or who has otherwise agreed to be subject to Section 5 of these By-Laws:

- (a) Every decision made by the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council in respect of a Member, including the imposition of a Sanction or an interim suspension, will automatically form part of the Member's record with both CA ANZ and NZICA.
- (b) Any Sanction (other than a fine) which is imposed on the Member by the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council will automatically result in the imposition on the Member of the equivalent Sanction in respect of their Membership of both CA ANZ and NZICA.
- (c) Any interim suspension which is imposed on the Member by the Disciplinary Tribunal or Appeals Council will automatically result in the imposition on the Member of an interim suspension in equivalent terms in respect of their Membership of both CA ANZ and NZICA.
- (d) CA ANZ and NZICA will notify each other of any Sanction or interim suspension imposed on the Member under Section 5 of these By-Laws or the NZICA Rules (as applicable).
- (e) CA ANZ and NZICA may notify each other of any information in its possession relating to the Member, whether in respect of disciplinary proceedings or otherwise, as it considers appropriate.

40.6 Complaints against Suspended Members or Former Members

- (a) A Member whose membership is interim suspended or suspended under Section 5 of these By-Laws or any earlier version remains subject to Section 5 of these By-Laws and any applicable Regulations during the period of their interim suspension or suspension from Membership.
- (b) A Former Member remains subject to Section 5 of these By-Laws and any applicable Regulations in relation to conduct which occurred while they were a Member and any reference in Section 5 of these By-Laws to a Member includes a Former Member and suspended Member unless the context requires otherwise.
- (c) Where a complaint has been made against a Member, and that Member ceases to be a Member before the complaint has been finally disposed of, that complaint may continue to be considered and determined in accordance with Section 5 of these By-Laws in the same manner as a complaint concerning a Former Member, to the extent permitted by Section 5 of these By-Laws.

- (d) All actions, determinations or Sanctions that would have been available to the Professional Conduct Committee, Disciplinary Tribunal and Appeals Council if the Former Member were a Member continue to apply. For the avoidance of doubt, where the Disciplinary Tribunal or Appeals Council finds a Former Member has committed an Offence it may make a finding that, had the Former Member still been a Member, it would have:
 - (i) terminated that person's or entity's Membership; or
 - (ii) suspended that person or entity from Membership for a specified period not exceeding 5 years.
- (e) A Former Member may not apply for readmission to Membership within 5 years of any finding of the Disciplinary Tribunal or Appeals Council made in accordance with By-Law 40.6(d)(i).
- (f) A Former Member may not apply for readmission to Membership during the period of any suspension specified by the Disciplinary Tribunal or Appeals Council for the purposes of By-Law 40.6(d)(ii).

40.7 Complaints against Non-Members subject to CA ANZ or NZICA's regulatory or disciplinary jurisdiction

- (a) A person who is not a Member of CA ANZ or NZICA but has agreed in writing to be subject to its regulatory or disciplinary jurisdiction will be subject to Section 5 of these By-Laws as if they were a Member of CA ANZ or NZICA. This includes, without limitation:
 - (i) Non-Member Principals (as that term is defined in the NZICA Rules) and Non-Member Practice Entities; and
 - (ii) Non-Members recognised, licensed or accredited by CA ANZ or NZICA under any legislation or voluntary arrangement.
- (b) The provisions relating to suspended or Former Members also apply to Non-Members subject to Section 5 of these By-Laws.
- (c) A reference in this Section 5 to a Member includes or means as the context requires, a Non-Member Practice Entity, a Non-Member Principal, any other non-Member, Former Member or Notifying Principal who is, or who has agreed to be, bound by this Section 5.

40.8 Disclosure and Notification Obligations

- (a) A Disclosure Event occurs in relation to a Member when the Member or a Practice Entity of which a Member is a Principal:
 - (i) is convicted of a Serious Criminal Offence;
 - (ii) is convicted of any offence under the *Tax Administration Act 1953* of the Commonwealth or any offence under analogous legislation in any other jurisdiction;
 - (iii) suffers an Insolvency Event; or
 - (iv) does something or suffers an event specified in any Regulations as being a Disclosure Event for the purposes of Section 5 of these By-Laws.
- (b) When a Disclosure Event occurs in relation to a Member, that Member must, within 7 days of becoming aware of the Disclosure Event:
 - (i) give notice to the Professional Conduct Committee of the Disclosure Event; and

- (ii) send a written statement to the Professional Conduct Committee within 21 days setting out the circumstances of the Disclosure Event and reasons why that Member considers that the Member's Membership should not be affected, including suspended (whether or not on an interim basis) or terminated as a result of the Disclosure Event.
- (c) A Notification Event occurs when a Member, or a Practice Entity of which a Member is Principal, becomes aware the Member or Practice Entity:
 - (i) has committed an Offence or a Firm Event has occurred under Section 5 of these By-Laws;
 - (ii) has been charged with any Serious Criminal Offence;
 - (iii) has been the subject of an adverse or unfavourable finding in relation to that Member's professional or business conduct, competence or integrity (including in relation to direct discrimination, vilification, sexual harassment, harassment or bullying in the workplace and/or work-related), by any body, including any court of law, tribunal, professional body, royal commission, statutory authority, regulatory authority, statutory body, commission or inquiry, which is empowered by law to make such findings; or
 - (iv) with or without any admissions, has given or entered into an undertaking (whether enforceable or not) or consented, accepted or agreed to any order in connection with any matter or proceedings or any threatened or proposed proceedings or any review, audit or investigation by any statutory or regulatory authority or body, or professional body in any jurisdiction in Australia, New Zealand or elsewhere (other than an undertaking or order in respect of procedural matters in respect of or in the course of the conduct of the proceedings or investigation).
- (d) When a Notification Event occurs in relation to a Member, or a Practice Entity of which that Member is a Principal, that Member must, in accordance with Section 5 of these By-Laws and Regulations give notice to the Professional Conduct Committee of the Notification Event within 7 days of becoming aware of the Notification Event.
- (e) The Members who are Principals of a Practice Entity may appoint a Notifying Principal to notify the Professional Conduct Committee of Firm Events relating to the Practice Entity on behalf of all such Members. A notice given by such a Notifying Principal shall be deemed to discharge the obligation of each Member who is a Principal to notify the Professional Conduct Committee of the relevant Firm Event.

40.9 Offences

- (a) A Member will have committed an Offence for the purposes of Section 5 of these By-Laws if that Member:
 - (i) has committed any act, omission or default that amounts to Misconduct;
 - (ii) has committed any act, omission or default that amounts to Conduct Unbecoming of a Member;
 - (iii) has failed to observe a proper standard of professional care, skill, competence or diligence in the course of carrying out that Member's professional duties and obligations;

- (iv) has, before any court of law in any jurisdiction in Australia or elsewhere pleaded guilty to, or been found guilty of, a Serious Criminal Offence (with or without conviction) which has not been set aside on appeal;
- (v) has pleaded guilty to, or been found guilty of, any statutory or other offence (with or without conviction) by a court of law, professional body, statutory or other regulatory authority or body, commission or inquiry in any jurisdiction in Australia or elsewhere, which has not been set aside on appeal, which may not be a crime but which, in the opinion of the Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council, brings or may bring discredit upon Member, the Member's Practice Entity, the membership as a whole or the profession of accountancy;
- (vi) has in any proceedings before any court, tribunal, or similar body in any jurisdiction in Australia or elsewhere been subject of a binding determination that the Member has acted dishonestly, which has not been set aside on appeal;
- (vii) has been the subject of any adverse or unfavourable binding determination in relation to the Member's professional or business conduct, competence, or integrity (including in relation to direct discrimination, vilification, sexual harassment, harassment or bullying in the workplace and/or work-related) by any body, including any court of law, tribunal, professional body, royal commission, statutory authority, regulatory authority, statutory body, commission or inquiry, which is empowered by law to make such determinations;
- (viii) has agreed to, or has had imposed, any condition or restriction on any professional membership, registration or licence in that Member's name;
- (ix) has committed any breach of the Compliance Obligations;
- (x) has failed to comply with any reasonable and lawful direction of any officer or body of CA ANZ or NZICA acting within the powers conferred by CA ANZ's Supplemental Charter, these By-Laws or the Regulations;
- (xi) suffers an Insolvency Event;
- (xii) is or was a Principal of a Practice Entity that has suffered, experienced or is the subject of a Firm Event;
- (xiii) has provided information to CA ANZ or NZICA which is false or misleading (including by omission);
- (xiv) has failed to comply with any Sanction, determination or decision made by the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council under Section 5 of these By-Laws;
- (xv) has failed to comply with any undertaking given to the Professional Conduct Committee, the Disciplinary Tribunal or Appeals Council under Section 5 of these By-Laws; and/or
- (xvi) has made any admissions or committed any act, omission or default which, in the opinion of the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council brings, or may bring, discredit upon that Member, or the profession of accountancy.

- (b) For the avoidance of doubt, a reference in paragraph 40.9(a) to a Member includes:
- (i) a Former Member, to the extent the conduct giving rise to the Offence occurred during the Former Member's membership; and
 - (ii) a suspended Member to the extent the conduct giving rise to the Offence occurred during the suspended Member's membership or the period of the suspension.

40.10 Lodging a Complaint

- (a) A complaint about the conduct of a Member (including a Member who is suspended) or a Former Member, or person or body otherwise subject to CA ANZ's regulatory or disciplinary jurisdiction, whether or not the conduct occurred in Australia or elsewhere, may be:
- (i) made by any person; or
 - (ii) initiated and made by CA ANZ or the Professional Conduct Committee at any time following an investigation or receipt of information (including information of the kind specified by By-Law 40.12(a)).
- (b) Every complaint shall be:
- (i) in writing; and
 - (ii) with respect to complaints lodged by a person, in such form as prescribed in the Regulations and if required by the Professional Conduct Committee, supported by evidence by way of statutory declaration or such additional information as specified.

40.11 Initial Assessment and Jurisdiction Decision by Professional Conduct Committee

- (a) The Professional Conduct Committee must notify the relevant Member of any complaint relating to that Member.
- (b) The Professional Conduct Committee may dismiss, without investigation, a complaint if it:
- (i) relates to conduct that does not amount to an Offence;
 - (ii) is trivial, frivolous, vexatious or made in bad faith;
 - (iii) is lacking in substance, vague, imprecise or unsupported by evidence, including where the complainant has failed to provide such further information as required by the Professional Conduct Committee;
 - (iv) is, may or could be, an abuse of process;
 - (v) relates to historical issues that the Professional Conduct Committee considers would no longer be practical to investigate;
 - (vi) is of an insufficient nature to warrant investigation; or
 - (vii) comes within the jurisdiction of another body or agency or is otherwise the subject of a separate Professional Conduct Committee investigation and in all the circumstances it is reasonable for the complaint to be so dismissed.
- (c) If the Professional Conduct Committee dismisses a complaint under this Conduct Rule, it will notify the Member and complainant of that dismissal within 21 days of the dismissal.

- (d) A Member must respond in writing to the Professional Conduct Committee within such period of time as the Professional Conduct Committee specifies in its notification under By-Law 40.11(a). The Member's written response must address all matters raised in the notification to the satisfaction of the Professional Conduct Committee.
- (e) Without limiting paragraph (d) above, where a complaint relates to a Firm Event, the Notifying Principal or, in the absence of the appointment of a Notifying Principal, any other Member who is a Principal of the Practice Entity, must respond to the Professional Conduct Committee in writing within such period of time as the Professional Conduct Committee specifies in its notification under By-Law 40.11(a). The Notifying Principal's or Member's (as the case may be) written response must address all matters raised in the notification to the satisfaction of the Professional Conduct Committee.

40.12 Investigation by Professional Conduct Committee

- (a) The Professional Conduct Committee may investigate any complaint or, on its own initiative, any matter that it considers may constitute an Offence in respect of a Member (including a Member who is suspended) or a Former Member under Section 5 of these By-Laws.
- (b) For the purposes of any investigation under this By-Law 40.12, the Professional Conduct Committee may:
 - (i) make, or engage or employ any person, including any expert or experts, to make such inquiries or provide such assistance as the Professional Conduct Committee considers necessary;
 - (ii) require any Member, Former Member or suspended Member to whom the investigation relates to provide the Professional Conduct Committee, or any person engaged or employed by the Professional Conduct Committee, any documents, things or information that are in the possession or under the control of that Member that may relate to the subject matter of the investigation (including original digital records so that metadata may be assessed) within such period of time as the Professional Conduct Committee or any person engaged or employed, specifies;
 - (iii) require any other Member to provide the Professional Conduct Committee, or any person engaged or employed by the Professional Conduct Committee, any documents, things or information that are in the possession or under the control of that Member that may relate to the subject matter of an investigation by the Professional Conduct Committee (including original digital records so that metadata may be assessed), within such period of time as the Professional Conduct Committee or any person engaged or employed by the Professional Conduct Committee, specifies in its notification;
 - (iv) require the Member to whom the investigation relates, and/or that Member's Practice Entity, or the Notifying Principal's Practice Entity, to submit, at the Member's or the Notifying Principal's cost, to a review or reviews on such matters and on such terms as determined by the Professional Conduct Committee, such terms to include that the results of such reviews are made available to the Professional Conduct Committee;

- (v) make and retain copies of any documents that are provided to the Professional Conduct Committee, including those containing personal information for the purposes of the *Privacy Act 1988* (Cth);
 - (vi) require the Member or Notifying Principal, at their own cost, to attend an interview before the Professional Conduct Committee or any person engaged or employed by the Professional Conduct Committee, to answer any questions and/or discuss the complaint or any matter arising from it;
 - (vii) request the complainant (where the investigation arises from or relates to a complaint), to attend an interview before the Professional Conduct Committee or any person engaged or employed by the Professional Conduct Committee, to answer any questions and/or discuss the complaint or any matter arising from it or to attend a Case Conference; and
 - (viii) make enquiries of, including interview, any other persons or entities which the Professional Conduct Committee considers necessary for its investigation.
- (c) The investigative powers of the Professional Conduct Committee may be exercised at any time, including after the Professional Conduct Committee has decided to convene a Case Conference or refer a complaint against a Member to the Disciplinary Tribunal for hearing.
- (d) Members may be legally represented when responding to complaints or matters raised in connection with an investigation or attending before the Professional Conduct Committee or at a Case Conference. If attending before the Professional Conduct Committee, Members are required to notify the Professional Conduct Committee of the name of any legal representative no less than 7 days before any appearance by the legal representative.

40.13 Interim and Final Decision by Professional Conduct Committee

- (a) During or at the conclusion of an investigation, the Professional Conduct Committee may take one or more of the following actions:
- (i) determine to discontinue the investigation and take no further action;
 - (ii) take no further action following the conclusion of the investigation;
 - (iii) issue a professional reminder that the Member's or Practice Entity's conduct has fallen short of best practice;
 - (iv) issue a Caution whether or not an Offence has been committed;
 - (v) convene a Case Conference and decide if the Member or Notifying Principal is required to attend or if the complainant or any other person should be invited to attend the Case Conference;
 - (vi) require the Member and/or the Member's Practice Entity or the Notifying Principal's Practice Entity to submit, at the Member's or Notifying Principal's cost, to a review or reviews on such matters and on such terms as determined by the Professional Conduct Committee, such terms to include that the results of such reviews are made available to the Professional Conduct Committee;
 - (vii) require the Member, at the Member's own expense, or in the case of a Practice Entity Member or the Members who are Principals of a Practice Entity in the case of a Firm Event, require some or all of the Members who are Principals of the Practice Entity, at their own expense, to complete any one or more professional

development or other courses prescribed by the Professional Conduct Committee within the time period and on the terms stipulated by the Professional Conduct Committee;

- (viii) investigate and make a decision regarding any other matter arising out of the complaint or the Professional Conduct Committee's investigation;
 - (ix) when it considers a complaint would otherwise warrant being referred to the Disciplinary Tribunal (without convening a Case Conference) propose a Consent Order Agreement;
 - (x) refer the complaint directly to the Disciplinary Tribunal (without convening a Case Conference) where it is satisfied that:
 - (A) a Disclosure Event has occurred;
 - (B) the Member has failed, within the time specified, to provide any documents, things or information (including any response to the complaint);
 - (C) the Member has failed to attend before the Professional Conduct Committee, having been required to do so;
 - (D) the Member has provided information to CA ANZ or NZICA which is false or misleading (including by omission);
 - (E) the Member has failed to comply with any action, determination or decision made by the Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council;
 - (F) the Member has failed to comply with any undertaking given to the Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council;
 - (G) the matter is sufficiently serious that the Disciplinary Tribunal should be asked to suspend the Member on an interim basis;
 - (H) the Member has confirmed that they will not contest the complaint and the Professional Conduct Committee considers the Sanctions it may impose are not sufficient; and/or
 - (I) the complaint is otherwise appropriate to be referred directly to the Disciplinary Tribunal.
- (b) Written notice of a decision made by the Professional Conduct Committee with reasons for that decision must be sent to the relevant Member and complainant (other than where the complainant is the Professional Conduct Committee itself) within 21 days of that decision, or such longer period as may be reasonably required by the Professional Conduct Committee in the circumstances of specific matters.

40.14 Administrative process for Case Conferences

If the Professional Conduct Committee decides that a complaint should be considered at a Case Conference, it must give the relevant Member, or the Notifying Principal, not less than 21 days' notice specifying:

- (a) the date, time and place or virtual location of the Case Conference;

- (b) the matters to be considered at the Case Conference; and
- (c) that the Member or Notifying Principal (as applicable) is required to attend.

40.15 Case Conference with the Professional Conduct Committee

- (a) At the Case Conference, the Professional Conduct Committee may take one or more of the following actions:
 - (i) determine to take no further action in relation to the complaint;
 - (ii) issue a professional reminder that the Member's or Practice Entity's conduct has fallen short of best practice;
 - (iii) issue a Caution whether or not an Offence has been committed;
 - (iv) refer the complaint to the Disciplinary Tribunal for hearing;
 - (v) require the Member and/or the Member's Practice Entity, or the Notifying Principal's Practice Entity to submit, at the Member's or Notifying Principal's cost, to a review or reviews on such matters and on such terms as determined by the Professional Conduct Committee, such terms to include that the results of such reviews are made available to the Professional Conduct Committee;
 - (vi) require the Member, at the Member's own expense, or in the case of a Practice Entity Member, or the Members who are Principals of a Practice Entity in the case of a Firm Event, require some or all of the Members who are Principals of the Practice Entity, at their own expense, to complete any one or more professional development or other courses prescribed by the Professional Conduct Committee within the time period and on the terms stipulated by the Professional Conduct Committee; and/or
 - (vii) when it considers a complaint would otherwise warrant being referred to the Disciplinary Tribunal, propose a Consent Order Agreement.
- (b) Written notice of the decision of the Professional Conduct Committee at a Case Conference with reasons for the decision must be given to the complainant (other than where the complainant is the Professional Conduct Committee itself) and to the Member concerned within 21 days of that decision, or such longer period as may be reasonably required by the Professional Conduct Committee in the circumstances of specific matters.

40.16 Consent Order Agreements

- (a) A Consent Order Agreement may be made (by way of deed or otherwise) with the Member, or Notifying Principal in respect of a Firm Event (on behalf of all of the Members who are Principals of the Practice Entity).
- (b) A Consent Order Agreement is to contain one or more of the following orders, which shall be entered on the Member's record or the Notifying Principal's record (as the representative of the Members who are Principals of the Practice Entity only, in respect of a Firm Event) as applicable:
 - (i) that the Member or the Notifying Principal, be censured;
 - (ii) that the Member, or the Notifying Principal pay to CA ANZ a fine of such sum as the Professional Conduct Committee determines, not to exceed:

- (A) \$25,000 in the case of an Individual Member; and
 - (B) \$100,000 in the case of a Practice Entity Member or a Notifying Principal in respect of any Firm Event;
- (iii) that the Member, or the Notifying Principal pay to CA ANZ all or any portion of the Costs incurred by or on behalf of CA ANZ in investigating and dealing with the complaint or the Case Conference as the Professional Conduct Committee determines;
 - (iv) subject to paragraph 40.16(b)(v), that the Member at their own expense, complete any one or more professional development or other courses prescribed by the Professional Conduct Committee within the time period and on the terms stipulated by the Professional Conduct Committee;
 - (v) in the case of a Practice Entity Member, Non-Member Practice Entity or a Notifying Principal, that the Practice Entity Member, Non-Member Practice Entity or the Notifying Principal procure that some or all of the Members who are Principals of the Practice Entity, at their own expense, complete any one or more professional development or other courses prescribed by the Professional Conduct Committee within the time period and on the terms stipulated by the Professional Conduct Committee; or
 - (vi) that the Member or the Notifying Principal, at their own expense, engage an adviser, consultant or other person as approved by the Professional Conduct Committee for the period and on the terms specified by the Professional Conduct Committee;
 - (vii) that the Member and/or the Member's Practice Entity, or the Notifying Principal's Practice Entity submit, at the Member's or Notifying Principal's cost, to a review or reviews on such matters and on such terms as determined by the Professional Conduct Committee, such terms to include that the results of such reviews are made available to the Professional Conduct Committee;
 - (viii) where the Member's or the Member's Practice Entity's fees or billing practices have been found to breach Compliance Obligations that the Member and/or Practice Entity shall:
 - (A) waive the whole or part of any fee agreed to or invoiced; or
 - (B) return the whole or part of any fee already paid; and/or
 - (ix) such other orders as the Professional Conduct Committee considers reasonable.
- (c) Where the Professional Conduct Committee decides to propose a Consent Order Agreement, it shall give a written notice to the Member or the relevant Notifying Principal, setting out:
- (i) the orders which the Professional Conduct Committee proposes to include in the Consent Order Agreement including any undertakings being sought;
 - (ii) whether or not the Professional Conduct Committee intends to publish its decision in accordance with Section 5 of these By-Laws, and whether or not the Professional Conduct Committee considers there are special circumstances that warrant disclosing the name of the Member or the Practice Entity and the terms of any proposed publication wording;

- (iii) whether or not the Professional Conduct Committee intends to notify any interested parties; and
 - (iv) the period of no less than 14 days (**Consent Period**) within which the Member or Notifying Principal may respond to and negotiate the proposed Consent Order Agreement and deliver the duly executed Consent Order Agreement to the Professional Conduct Committee.
- (d) If the Professional Conduct Committee receives the Member's or Notifying Principal's duly executed Consent Order Agreement by no later than the end of the Consent Period, the Consent Order Agreement is effective on the date specified as the effective date in the Consent Order Agreement.
- (e) If the Member or Notifying Principal fails to deliver a duly executed Consent Order Agreement within the Consent Period or by such later date as the parties may agree in writing, the complaint or any matter arising out of the complaint or the Professional Conduct Committee's investigation will be referred to the Disciplinary Tribunal for hearing.

40.17 General Powers

- (a) The Professional Conduct Committee must refer a complaint to the Disciplinary Tribunal (whether or not it has convened a Case Conference) if it determines that:
- (i) the complaint involves matters of high public interest or significance to the accounting profession as a whole; or
 - (ii) the complaint involves a contest of evidence or dispute that should be resolved with the benefit of the examination of evidence from an independent expert or evidence that should be given on oath.
- (b) Where the Professional Conduct Committee finds that the Member or Notifying Principal concerned has failed to comply with any direction of the Professional Conduct Committee given in accordance with Section 5 of these By-Laws and/or failed to attend a Case Conference as required, the Professional Conduct Committee may without giving further notice to the Member or Notifying Principal:
- (i) refer the complaint or such failure to the Disciplinary Tribunal without holding a Case Conference; or
 - (ii) make a decision to take any other action prescribed under Section 5 of these By-Laws.
- (c) The Professional Conduct Committee:
- (i) may, of its own motion or on application by the complainant or Member or Notifying Principal (such application to be made within 28 days of the decision) correct any error in the documented decision that does not accurately reflect the decision;
 - (ii) may at any time review and reconsider a decision if it becomes aware of new information after the date of such decision, which the Professional Conduct Committee considers would have been material to its decision; and
 - (iii) must review and reconsider a decision if directed to do so by the Reviewer of Complaints. In doing so, the Professional Conduct Committee must have regard

to any recommendations made by the Reviewer of Complaints.

40.18 Reviewer of Complaints

- (a) The Board shall from time to time appoint one or more independent reviewers to review decisions of the Professional Conduct Committee (each a **Reviewer of Complaints**).
- (b) Subject to paragraph 40.18(c), the complainant (other than the Professional Conduct Committee) or relevant Member or Notifying Principal may request a review, of a decision to dismiss a complaint without investigation or a Final Decision made by the Professional Conduct Committee, using the form prescribed by the Regulations.
- (c) Any such request must be received by CA ANZ within 21 days of the date of notification of the Professional Conduct Committee's decision and accompanied by payment of the Reviewer of Complaints Application Fee and a Costs Agreement duly executed by the applicant.
- (d) The relevant Member or Notifying Principal may not request a review of a Final Decision made pursuant to By-Laws 40.13(a)(ix), 40.15(a)(vii) and 40.16.
- (e) CA ANZ will refer such a request to a Reviewer of Complaints who shall review every such request and:
 - (i) determine whether to accept a request which was received by CA ANZ more than 21 days after the date of notification of the Professional Conduct Committee's decision, which the Reviewer of Complaints may do only if he or she considers that there are exceptional circumstances which make this appropriate;
 - (ii) if the request is accepted, consider whether the procedure followed by the Professional Conduct Committee in making its decision was in all the circumstances appropriate;
 - (iii) if the request is accepted, consider whether the decision made by the Professional Conduct Committee was one which could reasonably have been made by the Professional Conduct Committee, taking into account the information available to the Professional Conduct Committee; and
 - (iv) if the request is accepted, determine whether, and to what extent, the applicant for review should pay the costs and expenses it may be required to pay under the Costs Agreement.
- (f) The Reviewer of Complaints need not review a decision if the Reviewer of Complaints considers that the application is trivial, frivolous, vexatious or made in bad faith or if it is not made in accordance with these By-Laws and the Regulations. The Reviewer of Complaints must give notice to the applicant of a decision not to proceed with a review on these grounds, including a summary of the reasons for the Reviewer of Complaints' decision.
- (g) In reviewing a decision of the Professional Conduct Committee, the Reviewer of Complaints may only examine the Professional Conduct Committee's file and any other documents or other material held by CA ANZ concerning the original complaint together with the application lodged.
- (h) The Reviewer of Complaints:
 - (i) may provide a draft report to the Member or the Notifying Principal and, if the complainant is other than the Professional Conduct Committee, the complainant,

setting out the factual matters and redacting any draft conclusions expressed in the draft report, to seek confirmation from the Member or the Notifying Principal and the complainant that the factual matters are accurately stated;

- (ii) must then issue a final report to the complainant, the Member or the Notifying Principal and the Professional Conduct Committee, and may at their discretion, issue the report to the Professional Conduct Oversight Committee, on the matters the Reviewer of Complaints is required to consider under By-Law 40.18(e) or otherwise notify them, with reasons, of a decision not to proceed with a review;
- (iii) may direct the Professional Conduct Committee to reconsider the relevant Final Decision and/or make such recommendations with respect to the procedure to be followed by the Professional Conduct Committee or its consideration of the matter, as the Reviewer of Complaints considers appropriate;
- (iv) may, in the report to the Professional Conduct Oversight Committee under paragraph (ii), make recommendations concerning the procedure adopted by the Professional Conduct Committee in relation to the complaint where the Reviewer of Complaints considers this to be appropriate; and
- (v) may recommend that CA ANZ refund all or part of the Application Fee to the applicant for the review, where the Reviewer of Complaints considers this to be appropriate.

40.19 Interim Orders

- (a) At any time after a complaint is lodged, the Professional Conduct Committee may apply to the Disciplinary Tribunal for interim orders, including that:
 - (i) the Member be suspended from Membership on an interim basis;
 - (ii) the Member's Certificate of Public Practice be suspended on an interim basis;
 - (iii) any license, accreditation, recognition, specialisation or status issued to the Member by CA ANZ in accordance with any legislation, regulations, the By-Laws or the Regulations be varied or suspended on an interim basis; and/or
 - (iv) the Disciplinary Tribunal's decision in respect of the Professional Conduct Committee's application be published.
- (b) On application by the Professional Conduct Committee, the Disciplinary Tribunal may make any order pursuant to By-Law 40.19(a) if it is satisfied that it is necessary or desirable to do so, having regard to such matters as it sees fit, including, but not limited to:
 - (i) the urgency of the matter;
 - (ii) the interests of the public;
 - (iii) the financial interests of any person; and/or
 - (iv) the integrity of the profession of accounting as a whole.
- (c) Without limiting the generality of paragraph (b), where a Member has been charged with a Serious Criminal Offence which, if upheld, in the reasonable opinion of the Disciplinary Tribunal or the Appeals Council, would bring the profession of accountancy into disrepute or would reflect upon the integrity of the profession or the membership of CA ANZ, that Member's

Membership may be suspended on an interim basis, on the application of the Professional Conduct Committee to the Disciplinary Tribunal pending final determination of the criminal proceedings. In that event, the determination of the Disciplinary Tribunal or the Appeals Council shall be published and, unless the Disciplinary Tribunal or Appeals Council considers that there are exceptional circumstances for not publishing the name and location of the Member, that Member's name and location shall also be published.

- (d) Subject to any directions made by the Disciplinary Tribunal:
- (i) the Professional Conduct Committee must give written notice to the Disciplinary Tribunal of the application for interim orders against the Member together with all supporting documents or evidence and, where the Professional Conduct Committee's application will be presented at the Disciplinary Tribunal hearing by an external legal practitioner, a statement to that effect and, if known, the legal practitioner's name and firm, organisation or chambers;
 - (ii) the Disciplinary Tribunal must give the Member, not less than two business days before the hearing before the Disciplinary Tribunal, notice of the date, time and place or virtual location of the hearing and all of the information provided by the Professional Conduct Committee to the Disciplinary Tribunal pursuant to this Conduct Rule;
 - (iii) the Disciplinary Tribunal may hear the application for interim orders on an ex parte basis if the Member fails to attend;
 - (iv) the Disciplinary Tribunal shall issue a decision with written reasons including any orders made to the Member and the Professional Conduct Committee as soon as reasonably practicable, however any decision of the Disciplinary Tribunal will take immediate effect;
- (e) Within 7 days of notification of the Disciplinary Tribunal's decision to issue interim orders (including any order for publication and costs) on an ex-parte basis (or otherwise) on an application by the Professional Conduct Committee, notice of which was provided to the Member with less than 14 days' notice:
- (i) the Member may apply to revoke any orders (a **Revocation Application**) and stay any publication orders. Any such Revocation Application must include all material to be relied on by the Member in opposition to the interim orders (and no additional material is to be relied upon without the leave of the Disciplinary Tribunal); and
 - (ii) the Disciplinary Tribunal shall determine the Revocation Application and issue a decision with written reasons including any final orders made to the Member and the Professional Conduct Committee as soon as reasonably practicable.
- (f) In relation to an interim suspension, no publication will be made until at least 14 days after the making of the interim suspension order or where a Revocation Application is made, the Disciplinary Tribunal has determined any application to stay its publication orders;
- (g) Within 14 days of the date of notification of the Disciplinary Tribunal's decision, the Member or the Professional Conduct Committee may:
- (i) give notice of appeal of any decision of the

- (ii) Disciplinary Tribunal to impose or not to impose interim orders or its costs or publication orders or any decision regarding a stay of its publication orders; and/or
 - (iii) seek that the Disciplinary Tribunal's decision to publish any decision be stayed pending determination of the appeal.
- (h) Any appeal must be made in writing using the prescribed form in the Regulations, specify the grounds of appeal and include all material to be relied on by the Member or the Professional Conduct Committee.
- (i) If, at the conclusion of an investigation or determination of a complaint in relation to a Member who has been subject of an interim suspension order by the Disciplinary Tribunal, the Professional Conduct Committee decides not to refer the substantive complaint to the Disciplinary Tribunal, the interim suspension order will automatically lapse.
- (j) For the period of a Member's suspension from Membership on an interim basis:
 - (i) that Member's name shall be removed from the Registers on which it appears; and
 - (ii) that Member:
 - (A) loses the rights and privileges of Membership;
 - (B) must surrender to CA ANZ that Member's certificate of Membership, certificate(s) of public practice and any other documents specified in Section 5 of these By-Laws; and
 - (C) remains subject to the disciplinary processes under Section 5 of these By-Laws as if still a Member.
- (k) The provisions of this Conduct Rule do not apply to Non-Member Practice Entities.
- (l) Where an application results in the interim suspension of a Member, the Professional Conduct Committee will use all reasonable endeavours to expedite determination of the substantive matters of the complaint that gave rise to the interim suspension.

40.20 Disciplinary Tribunal

- (a) Subject to any directions made by the Disciplinary Tribunal, where the Professional Conduct Committee refers any matter to the Disciplinary Tribunal for hearing:
 - (i) the Professional Conduct Committee must give written notice to the Disciplinary Tribunal of the Offences alleged against the Member together with all supporting documents and other evidence and, where the Professional Conduct Committee's case against the Member will be presented at the Disciplinary Tribunal hearing by an external legal practitioner, a statement to that effect and, if known, the legal practitioner's name and firm, organisation or chambers;
 - (ii) the Disciplinary Tribunal must give the Member, not less than 35 days before the hearing before the Disciplinary Tribunal, notice of the date, time and place or virtual location of the hearing and all of the information provided by the Professional Conduct Committee to the Disciplinary Tribunal pursuant to this Conduct Rule; and

- (iii) the Member must, not less than 14 days before the date of the hearing, give written notice to the Disciplinary Tribunal of:
 - (A) which of the alleged Offences are admitted, and which are disputed;
 - (B) whether the Member intends to attend the hearing;
 - (C) whether the Member intends to be represented by a legal representative at the hearing and, if so, the name and contact details of the representative;
 - (D) whether the Member intends to call any evidence at the hearing, and if so, the names of the witnesses; and
 - (E) copies of any documents and other evidence on which the Member proposes to rely at the hearing.
- (b) The Professional Conduct Committee may amend the notice detailing the Offences alleged against a Member by giving written notice of the amendments to the Disciplinary Tribunal and to the Member:
 - (i) not less than 35 days before the date of the hearing before the Disciplinary Tribunal; or
 - (ii) at any other time, with the consent of the Member or with the leave of the Disciplinary Tribunal.
- (c) The Professional Conduct Committee may withdraw the referral of a matter to the Disciplinary Tribunal at any time.
- (d) If the Professional Conduct Committee seeks to present evidence at a hearing before the Disciplinary Tribunal, notice of which has not been given in accordance with this Conduct Rule or in accordance with any direction of the Disciplinary Tribunal, that evidence may only be presented:
 - (i) with the consent of the Member; or
 - (ii) with the leave of the Disciplinary Tribunal on such terms and conditions as it sees fit. The Disciplinary Tribunal may grant leave only if it is satisfied that doing so will not materially prejudice the Member and that it is otherwise appropriate to do so.
- (e) If a Member fails to comply with this Conduct Rule, that failure does not prevent the Member from disputing any Offences, attending the hearing, being represented at the hearing, or calling any evidence at the hearing, subject to any directions made by the Disciplinary Tribunal.
- (f) The Disciplinary Tribunal may, with the written consent of the Member and the Professional Conduct Committee, dispense with any or all of the procedures in this Conduct Rule, including timeframes and the requirement to have one or both parties attend the hearing, and proceed to make and impose orders in respect of Sanctions, publication or Costs and/or accept a written undertaking.
- (g) The Disciplinary Tribunal may appoint a legal adviser who is an independent legal practitioner to advise (attending the hearing as necessary) the Disciplinary Tribunal on matters of law, procedure and evidence.

- (h) At every hearing before the Disciplinary Tribunal, the Professional Conduct Committee shall be responsible for the presentation of the case against the Member concerned. The Professional Conduct Committee may appoint a legal practitioner to present the case on its behalf.
- (i) The Disciplinary Tribunal may require any Member or a Notifying Principal to attend and give evidence at the Disciplinary Tribunal hearing.
- (j) Failure by the Member or Notifying Principal to comply with any or all of the above requirements (or to attend) shall not preclude the Disciplinary Tribunal from proceeding to determine the matter and impose orders in respect of Sanctions, publication or costs and/or accept a written undertaking.

40.21 Sanctions

- (a) The Disciplinary Tribunal may impose one or more Sanctions upon a Member if it is satisfied that a Member has committed one or more Offences.
- (b) If satisfied that an Individual Member, Practice Entity Member, or Non-Member Practice Entity has, or in the case of a Firm Event, the Members who are Principals of the relevant Practice Entity have, committed one or more Offences:
 - (i) the following Sanctions or any combination of them (if applicable) may be imposed by the Disciplinary Tribunal on an Individual Member:
 - (A) the termination of the Member's membership of CA ANZ;
 - (B) the suspension of the Member from Membership of CA ANZ for a period not exceeding 5 years;
 - (C) the cancellation or suspension of any certificate of public practice held by the Member;
 - (D) the declaration that the Member is ineligible to hold a certificate of public practice for a period not exceeding 5 years and on such terms and conditions as to the earlier termination of such period of ineligibility as the Disciplinary Tribunal may prescribe;
 - (E) an order that any licence, accreditation, recognition, specialisation or status issued to the Member by CA ANZ in accordance with any enactment, regulation, other legislation, CA ANZ By-Laws or Regulations or any other instrument, be varied, suspended for any period, or cancelled;
 - (F) removal of the Member's membership status as a Fellow and alter it to that of Chartered Accountant, Associate Chartered Accountant or Accounting Technician (as the case may be);
 - (G) where the Member's fees or billing practices have been found to breach Compliance Obligations set out in the CA ANZ By-Laws, an order that the Member be required to:
 - (1) waive the whole or part of any fee agreed to or invoiced;
 - (2) return the whole or part of any fee already paid; and/or
 - (H) the Member be required to pay an amount not exceeding \$50,000 within the time prescribed by the Disciplinary Tribunal, being not less than 28 days;

- (I) the censure of the Member;
 - (J) an order that the Member, at the Member's own expense, complete any professional development courses prescribed by the Disciplinary Tribunal within the time period and on the terms stipulated by the Disciplinary Tribunal;
 - (K) an order that the Member engage an adviser or consultant or other person at the Member's own expense, as directed by the Disciplinary Tribunal; or
 - (L) an order that the Member and/or the Member's Practice Entity, at the Member's own expense, submit to an investigation or review or reviews, on such matters and on such terms as specified by the Disciplinary Tribunal, such terms to include that the results of such investigation or reviews are made available to the Professional Conduct Committee or that the Professional Conduct Committee itself conduct the investigation.
- (ii) the following Sanctions or any combination of them (where applicable) may be imposed by the Disciplinary Tribunal on the Practice Entity Member, the Non-Practice Entity Member or on the Notifying Principal in respect of a Practice Entity for Offences that are Firm Events:
- (A) the termination of the Practice Entity Member's membership of CA ANZ;
 - (B) the suspension of the Practice Entity Member's membership of CA ANZ for a period not exceeding 5 years;
 - (C) an order that any licence, accreditation, recognition, specialisation or status issued to the Practice Entity Member by CA ANZ in accordance with any enactment, regulation, other legislation, CA ANZ By-Laws or Regulations or any other instrument, be varied, suspended for any period, or cancelled;
 - (D) an order that the Practice Entity Member, the Non-Member Practice Entity or Notifying Principal (on behalf of the Members are who Principals of the Practice Entity) pay an amount not exceeding \$250,000 within the time prescribed by the Disciplinary Tribunal, being not less than 28 days from the notification of the Disciplinary Tribunal's decision. In calculating any fine payable under this paragraph (D), the Disciplinary Tribunal shall have regard to the seriousness of the Offence and the number of Members employed by or who are the Principals of the relevant Practice Entity Member, the Non-Member Practice Entity or in the case of a Firm Event, the Practice Entity (as applicable) and the principles prescribed by the Regulations;
 - (E) an order that the Practice Entity Member, the Non-Member Practice Entity or Notifying Principal engage an advisor or consultant or other person in respect of the Practice Entity or the Non-Member Practice Entity, at the Practice Entity's or the Non-Member Practice Entity's own expense, as directed by the Disciplinary Tribunal;
 - (F) an order that the Practice Entity Member, the Non-Member Practice Entity or the Notifying Principal's Practice Entity, at such Member's, Practice Entity's or Non-Member Practice Entity's expense, submit to an

investigation or reviews on such matters and on such terms as specified by the Disciplinary Tribunal, such terms to include that the results of such investigation or reviews are made available to the Professional Conduct Committee; and/or

- (G) where the Practice Entity Member's or the Non-Member Practice Entity's fees or billing practices have been found to breach compliance obligations set out in the CA ANZ By-Laws, an order that the Practice Entity or the Non-Member Practice Entity be required to:
 - (1) waive the whole or part of any fee agreed to or invoiced;
 - (2) return the whole or part of any fee already paid.
 - (H) the Censure of the Practice Entity Member, the Non-Member Practice Entity or the Notifying Principal;
 - (I) an order that the Practice Entity Member, the Non-Member Practice Entity or some or all of the Members who are Principals of the Practice Entity, complete at their own expense any one or more professional development or other courses prescribed by the Disciplinary Tribunal within the time period and on the terms stipulated by the Disciplinary Tribunal;
 - (J) an order that the Practice Entity Member, the Non-Member Practice Entity or the Notifying Principal engage an adviser or consultant or other person at their own expense, as directed by the Disciplinary Tribunal; or
 - (K) an order that the Practice Entity Member, the Non-Member Practice Entity and/or the Member's or Notifying Principal's Practice Entity, at their own expense, submit to an investigation or review or reviews, on such matters and on such terms as specified by the Disciplinary Tribunal, such terms to include that the results of such investigation or reviews are made available to the Professional Conduct Committee or that the Professional Conduct Committee itself conduct the investigation.
- (c) Where a Member (including a Practice Entity Member or Non-Member Practice Entity) fails to comply with a Sanction imposed by the Disciplinary Tribunal or Appeals Council within the time stipulated in the relevant order of the Disciplinary Tribunal or Appeals Council, without reasonable explanation, and if the time for making an appeal has expired or a Final Decision in relation to the appeal has been made:
- (i) the Disciplinary Tribunal may suspend forthwith the Member's membership of CA ANZ on the application of the Professional Conduct Committee to the Disciplinary Tribunal and maintain a suspension until the Sanction has been complied with; and
 - (ii) the CA ANZ Board may terminate the membership of the Member and exclude the Member from Membership or reject an application by that Member for the renewal of membership until the Sanction has been complied with.

40.22 Appeals Council

- (a) Within 21 days, or such longer timeframe as approved by the Appeals Council in its discretion, after the date of written notification of the Final Decision of the Disciplinary Tribunal, the Member or the Professional Conduct Committee may give notice of appeal of the entire or any

part of the Final Decision, including but not limited to decisions as to Offences, Sanctions, publication and costs, in the form prescribed by the Regulations, to the Appeals Council.

- (b) A notice of appeal must state the grounds of appeal in full. Once given, a notice of an appeal and the grounds of appeal cannot be amended except with the approval of the Appeals Council. The appellant must also give notice of any Final Decision that it seeks be stayed pending determination of the appeal.
- (c) The Appeals Council may, at its discretion or on application by the Professional Conduct Committee, require the Member or Notifying Principal on behalf of a Practice to pay such amount as it determines to CA ANZ as security against the anticipated Costs which CA ANZ may incur in the conduct and hearing of the appeal.
- (d) The Appeals Council may, at its discretion, stipulate a time period of not less than 28 days within which the Member must pay the security amount and, if it does stipulate a period and the Member has not paid that amount at the expiry of that period, the appeal will automatically lapse.
- (e) Subject to the payment of any security amount ordered, as soon as practicable after receipt of a notice of appeal, the Appeals Council shall give to the Member and the Professional Conduct Committee not less than 28 days' notice of the date, time and place or virtual location fixed for the hearing of the appeal.
- (f) Every appeal shall be by way of rehearing but, unless the Appeals Council directs otherwise, no witnesses who gave evidence before the Disciplinary Tribunal will be recalled and the parties will not be permitted to introduce any new evidence.
- (g) The Appeals Council may require any Member to attend and give evidence at the Appeals Council hearing.
- (h) The Member shall not later than 14 days (or such other date as the Appeals Council prescribes) before the date of the hearing, provide in writing to the Appeals Council:
 - (i) notice as to whether the Member will attend the hearing and, if legally represented, by whom (including details of that legal representative's name and firm, organisation or chambers); and
 - (ii) notice of any other relevant fact or circumstance the Member wishes to bring to the attention of the Appeals Council.
- (i) At every hearing before the Appeals Council, the Professional Conduct Committee shall be responsible for the presentation of the case against the Member concerned where the Professional Conduct Committee has issued the notice of appeal or acting as the respondent in any appeal brought by the Member. The Professional Conduct Committee may appoint an external legal representative to present the case on its behalf.
- (j) The Appeals Council may appoint a legal adviser who is an independent legal representative to advise (attending the hearing as necessary) the Council on matters of law, procedure and evidence.
- (k) On each appeal, the Appeals Council may stay, affirm, vary or set aside any Final Decision of the Disciplinary Tribunal or any part of that Final Decision.

40.23 Alternative Dispute Resolution

At any time after the lodgement of a complaint, the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council may propose by written notice to the complainant and the Member that the complaint be referred to conciliation, mediation, arbitration or other dispute resolution process and may refer it accordingly if the parties agree to engage in any such process in good faith. Where any complaint is referred to conciliation, mediation, arbitration or other dispute resolution process, the parties will advise the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council (as applicable) of the status and outcome at the conclusion of the dispute resolution process, at a time as directed by the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council. At that time, the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council (as applicable), shall then make a decision to take any course of action permitted by Section 5 of these By-Laws, irrespective of whether the complaint has been resolved or not by the dispute resolution process.

40.24 Costs

- (a) If the Professional Conduct Committee makes a Final Decision about a complaint, other than a decision not to investigate a complaint, it may require the Member or Notifying Principal to pay all or some of the Costs incurred by or on behalf of CA ANZ (including by or on behalf of the Professional Conduct Committee) in investigating and dealing with the complaint.
- (b) The Disciplinary Tribunal may make such orders as it sees fit to require the Member or Notifying Principal to pay all or any portion of the Costs incurred by or on behalf of CA ANZ (including by or on behalf of the Professional Conduct Committee), in respect of:
 - (i) any interim suspension or revocation application considered under Section 5 of these By-Laws;
 - (ii) the Professional Conduct Committee's investigation of or in relation to the complaint and any matters arising from it;
 - (iii) the Professional Conduct Committee's presentation of the complaint to the Disciplinary Tribunal;
 - (iv) the Disciplinary Tribunal's hearing;
 - (v) the publication of the Disciplinary Tribunal's decision; and
 - (vi) and any other matters before the Disciplinary Tribunal, as it determines.
- (c) The Appeals Council may, including where a Member or Notifying Principal discontinues an appeal prior to or during its hearing, require the Member or Notifying Principal to pay all or any portion of the Costs incurred by or on behalf of CA ANZ (including by or on behalf of the Professional Conduct Committee and Disciplinary Tribunal) in investigating and dealing with the original complaint and the matters before the Disciplinary Tribunal and Appeals Council. If the Member or Notifying Principal has paid any security amount to CA ANZ, then CA ANZ must apply any part of that amount in satisfaction of the Costs so awarded.
- (d) The Professional Conduct Committee, Disciplinary Tribunal or Appeals Council must have regard to the guidelines set out in any applicable Regulations and may have regard to any practice notes when determining whether or not to require a Member or Notifying Principal to pay Costs or the amount of such Costs a Member is required to pay.
- (e) The Disciplinary Tribunal or Appeals Council may, where the Member or Notifying Principal is wholly successful, order the Professional Conduct Committee to pay some or all of the costs of the Member or Notifying Principal.

40.25 Issuing of Final Decisions of the Committee, Tribunal and Council

- (a) Written notice of a Final Decision made by any of the Professional Conduct Committee, Disciplinary Tribunal and Appeals Council with reasons for that decision must be sent to the relevant Member within 21 days, or such longer period as may be reasonably required by the Professional Conduct Committee, Disciplinary Tribunal or the Appeals Council (as the case may be) in the circumstances of specific matters, and:
 - (i) the complainant, if any, in relation to Final Decisions of the Professional Conduct Committee; and
 - (ii) in the case of a decision of the Disciplinary Tribunal and Appeals Council, to the Professional Conduct Committee.
- (b) Subject to any decision of the Disciplinary Tribunal or the Appeals Council that a Final Decision of the Disciplinary Tribunal shall take immediate effect, such decision shall take effect from:
 - (i) the day immediately after the expiry of the period during which an appeal may be notified against that decision provided that no appeal has been notified within that period;
 - (ii) if an appeal has been notified during the appeal period and that appeal is subsequently withdrawn, from the date of such withdrawal; and
 - (iii) If an appeal has been notified during the appeal period and not withdrawn, from the date of the Final Decision of the Appeals Council.

For the avoidance of doubt, no Final Decision including any decision as to publication is to take effect prior to the determination of any stay application by the Appeals Council.
- (c) A Final Decision of the Appeals Council shall take effect from the date it is made.
- (d) The Professional Conduct Committee must give notice to the relevant complainant (other than the Professional Conduct Committee itself) of:
 - (i) the lodgement of any appeal of a Final Decision of the Disciplinary Tribunal within 14 days of this occurring; and
 - (ii) the Final Decision of the Disciplinary Tribunal and Appeals Tribunal no later than 14 days after that decision takes effect.

40.26 Publication and public comment

- (a) The Professional Conduct Committee may only publish its Final Decision if:
 - (i) the decision is made under a Consent Order Agreement or written undertaking; and
 - (ii) the Professional Conduct Committee considers it is in the public interest to do so.
- (b) Any such publication made under By-Law 40.26(a) must not disclose the name and location of the relevant Member or Practice Entity unless the Professional Conduct Committee considers there are special circumstances for doing so.
- (c) If the Professional Conduct Committee considers it is in the public interest to do so, it may notify other professional bodies, regulatory authorities, the Member's current and/or former employers, partners, and clients of the Member or the Member's Practice Entity, who are or may be affected by the Member's conduct to which the Final Decision relates, of the Member's

name and location and so much of a decision made under a Consent Order Agreement or a written undertaking, the reasons for it and/or the Sanctions imposed, as it thinks fit.

- (d) Where the Disciplinary Tribunal or Appeals Council determines that an Offence has been committed or decides to suspend a Member on an interim basis, it must direct that a notice be published by CA ANZ or NZICA of the Final Decision or the decision to suspend a Member on an interim basis. Any such publication must disclose the name and location of the relevant Member unless the Disciplinary Tribunal or Appeals Council (as applicable) considers that there are exceptional circumstances for not doing so. If the Final Decision is under appeal, and no stay is granted, any publication of the Final Decision must include a statement that it is under appeal.
- (e) Publication under paragraph (a) and (c) may be in such form and publication as the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council (as applicable) considers appropriate, including in CA ANZ's official publication, on CA ANZ's website, including in the Register of Disciplinary Decisions, or in any other manner that it may in its discretion direct.
- (f) The Disciplinary Tribunal or Appeals Council may notify interested parties including other professional bodies, regulatory authorities, the Member's current and/or former employers, partners, clients of the Member or the Member's Practice Entity who are or may be affected by the Member's conduct to which the Final Decision relates, of so much of a Final Decision or a decision to suspend on an interim basis, the reasons for it and/or the Sanctions imposed, as it thinks fit. The Disciplinary Tribunal or Appeals Council will not do so until the day following the last date on which an appeal may be notified in accordance with Section 5 of these By-Laws. If an appeal is notified in accordance with Section 5 of these By-Laws, the Disciplinary Tribunal will not make such a notification until that appeal is finalised or otherwise determined.
- (g) Any publication of a Final Decision in relation to a Firm Event will not identify the name of any Member who is a Principal of the relevant Practice Entity, but may identify the name of the Practice Entity.
- (h) Where the Professional Conduct Committee commences an investigation, CA ANZ is entitled in its discretion to publicise the fact that an investigation is taking, or has taken, place, and to publicise (including details of the name and location of the Member, and that Member's Practice Entity or, in the case of the investigation of a Firm Event, the name of the relevant Practice Entity) the status and/or outcome of that investigation, provided that CA ANZ must not, in exercising such discretion, contravene any suppression orders issued by any court, tribunal or other disciplinary body and/or any confidentiality obligations imposed by the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council.

40.27 Readmission application after removal

- (a) This Conduct Rule applies to a Former Member applying for Readmission to Membership following termination or exclusion of that Member from Membership by the Disciplinary Tribunal or Appeals Council or any predecessor bodies (but not, for the avoidance of doubt, following suspension or suspension on an interim basis). The Former Member must, when lodging an application with CA ANZ, also lodge a copy of that application with the Disciplinary Tribunal. When considering a Readmission application, the Disciplinary Tribunal:
 - (i) shall consider the application and make a recommendation to the Board and/or to the NZICA Regulatory Board as applicable as to whether or not the application should be granted; and

- (ii) may require the Former Member to pay to CA ANZ all or any portion of the costs, fees and expenses incurred or that it considers may be incurred by or on behalf of CA ANZ in having the Disciplinary Tribunal consider the application and making its recommendation to the Board, and may require the Former Member to pay such sums in advance to CA ANZ on account of such costs, fees and expenses as it considers appropriate.
- (b) The Professional Conduct Committee is entitled to be heard in relation to any application for Readmission made under paragraph (a).
- (c) A suspended Member may be readmitted to Membership following the expiry of the period of suspension ordered by the Disciplinary Tribunal or Appeals Council, provided that the Board or the NZICA Regulatory Board as applicable is satisfied in its absolute discretion that all conditions and requirements for readmission, as prescribed by these By-Laws and the Regulations have been satisfied, and otherwise on such conditions as the Board or the NZICA Regulatory Board as applicable considers appropriate.

40.28 Expedition

- (a) The Professional Conduct Committee, Disciplinary Tribunal and Appeals Council shall endeavour to investigate, hear and determine complaints in a timely and efficient manner.
- (b) The Professional Conduct Committee and Disciplinary Tribunal may deal with certain Offences on an expedited basis as it thinks fit. Those Offences which may be dealt with on an expedited basis include:
 - (i) The Member has, before any court of law in any jurisdiction in Australia or elsewhere pleaded guilty to, or been found guilty of, a Serious Criminal Offence (with or without conviction);
 - (ii) The Member has pleaded guilty to, or been found guilty of, any statutory or other offence (with or without conviction), which has not been set aside on appeal;
 - (iii) The Member has been found to have acted dishonestly in any binding determination by a court, tribunal, or similar body which is empowered to make such determinations, which has not been set aside on appeal;
 - (iv) The Member has been the subject of any adverse or unfavourable binding determination in relation to the Member's professional or business conduct, competence, or integrity (including in relation to direct discrimination, vilification, sexual harassment, harassment or bullying in the workplace and/or work-related) by any body, including any court of law, tribunal, professional body, royal commission, statutory authority, regulatory authority, statutory body, commission or inquiry, which is empowered by law to make such determinations;
 - (v) The Member has failed to comply with any reasonable and lawful direction of any officer or body of CA ANZ or NZICA acting within the powers conferred by CA ANZ's Supplemental Charter, these By-Laws, the Regulations, the NZICA Act or NZICA Rules;
 - (vi) The Member suffers an Insolvency Event;
 - (vii) The Member has failed to comply with any Sanction, determination or decision made by the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council in accordance with Section 5 of these By-Laws;

- (viii) a Firm Event; or
 - (ix) any other matter with the written consent of the Member.
- (c) In dealing with a matter on an expedited basis under paragraph (b) the Professional Conduct Committee and Disciplinary Tribunal may:
- (i) forego any formal investigation or Case Conference;
 - (ii) in the case of the Professional Conduct Committee, hold a without prejudice meeting with the Member, or in the case of a Firm Event, the Notifying Principal, to seek an agreement as to appropriate Sanction, and if that is not possible, to seek an agreement as to whether the matter may be dealt with on the papers without a hearing;
 - (iii) in the case of the Professional Conduct Committee, refer the matter to the Disciplinary Tribunal for a hearing before a single Tribunal member in respect of the expedited Offences, listed on an expedited basis; and/or
- (d) At the hearing of any matter on an expedited basis:
- (i) the Member or the Notifying Principal (as the case may be) bears the onus of establishing that there is a genuine dispute as to whether they are the subject of the relevant matter, which if established will require the matter to be referred to the Disciplinary Tribunal for hearing in the usual manner; and
 - (ii) the Member or the Notifying Principal (as the case may be) may make submissions on any mitigating factors or otherwise adduce evidence only on whether there is a genuine dispute as to whether they are the subject of the relevant matter.

40.29 Evidence

- (a) The rules of evidence do not apply to the processes or proceedings of the Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council.
- (b) The Professional Conduct Committee, Disciplinary Tribunal and Appeals Council may receive as evidence any statement, document, thing or information whether or not it would be admissible in a court.
- (c) The Professional Conduct Committee, Disciplinary Tribunal and Appeals Council may inspect and examine any documents, thing or information.
- (d) The Disciplinary Tribunal or Appeals Council may:
 - (i) require a Member or a Notifying Principal to produce documents or information to the Tribunal, on the application by another Member made in accordance with the form specified in the Regulations;
 - (ii) require that any document, thing or information be provided to any person appearing at the hearing; and
 - (iii) impose any terms or conditions on the provision of any document or information or thing to a Member, or (if applicable) the complainant or any other person in respect of the use that may be made of them, including any assessment of any claim for confidentiality or privilege.

40.30 Recording and transcribing of hearings

Each of the Professional Conduct Committee, Disciplinary Tribunal and Appeals Council may record and transcribe its meetings, interviews, investigations, proceedings and hearings in any manner it decides, including by the use of stenography and sound recording technology.

40.31 Termination and Suspension

If the Member's membership is terminated or suspended in accordance with Section 5 of these By-Laws, the Member's certificate of Membership, any certificate of public practice and any other accreditation, specialisation or other certificate or award then held by the Member is cancelled with immediate effect and must be delivered to CA ANZ.

40.32 Reimbursement

The Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council may, if it thinks fit, require the payment or reimbursement by CA ANZ of the reasonable travelling and other out of pocket expenses, or any part thereof, of the Member whose conduct has been referred to the Disciplinary Tribunal for hearing or of any witness or other person who has attended a meeting of such Committee or Tribunal or Council convened for the hearing of a complaint against such Member.

40.33 Written undertakings

The Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council may, if it considers that it is appropriate to do so in connection with the consideration or determination of any matter before that body, accept a written undertaking from a Member on such terms as it thinks fit.

40.34 Adjournment

- (a) The Professional Conduct Committee may adjourn its investigation of a complaint or, adjourn a Case Conference, at any time in its sole discretion including where it considers that to do so is reasonable to do so or may aid resolution of the matter giving rise to a complaint or investigation by an alternative means (including, without limitation, mediation, arbitration or expert determination).
- (b) The Professional Conduct Committee will give notice of any decision with reasons it makes to adjourn to:
 - (i) the complainant (if any); and
 - (ii) the relevant Member.
- (c) Each of the Disciplinary Tribunal and Appeals Council may set, change or cancel the date of a hearing before it, or adjourn a hearing after it has commenced.

40.35 Public and Private Hearings

- (a) The Professional Conduct Committee will hold its meetings (including Case Conferences) in private.
- (b) Subject to Section 5 of these By-Laws, and unless the Disciplinary Tribunal or Appeals Council determine otherwise, each shall hold its hearings in public.
- (c) The Disciplinary Tribunal or Appeals Council may determine to hear any part of a hearing in private.
- (d) The Disciplinary Tribunal or Appeals Council may:
 - (i) make an order prohibiting the publication of all or any of the following:

- (A) a report of any proceedings before it or any part of those proceedings;
 - (B) any document, or any part of any document, produced at any hearing before it; and
 - (C) the name of, or any matter that may identify, the person to whom any hearing relates or any other person; and
- (ii) require, including as a condition of admission to a hearing, any person present to undertake to keep all or any part of a hearing, the evidence adduced at it or other information disclosed (including the identity of any persons present at or otherwise connected with the hearing) confidential on such terms as it determines.
- (e) An order made under this Conduct Rule shall continue in force for the period specified in the order or, if no period is specified, until the order is revoked by the Disciplinary Tribunal or the Appeals Council, as the case may be.
 - (f) An order prohibiting publication made under this Conduct Rule shall not apply to communications by, to or between any or all of the following:
 - (i) the NZICA Regulatory Board or CA ANZ;
 - (ii) the CA ANZ and NZICA investigative or disciplinary bodies; or
 - (iii) an employee or officer of CA ANZ and NZICA.

40.36 Appearance of Expert Witness

A person who is a current member of the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council may not appear as an expert witness, or as a representative of a Member, before any of the Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council.

40.37 Disclosure of information to external bodies

CA ANZ or the Professional Conduct Committee, the Disciplinary Tribunal and the Appeals Council may, in exercising their powers under this Section 5, notify any relevant regulatory authority, professional body or other external body of the status and/or outcome of any complaint or investigation and may disclose information, held or obtained for the purposes of such complaint or investigation, as permitted or required by any legislative or other obligation to do so.

40.38 Confidentiality

- (a) Subject to Section 5 of these By-Laws and any Regulations:
 - (i) the complaints and disciplinary process in Section 5 of these By-Laws is confidential. All information, correspondence and other documentation sent and/or received by CA ANZ or NZICA, the Professional Conduct Committee, Disciplinary Tribunal, Appeals Council or Reviewer of Complaints or any person engaged on their behalf, in connection with a complaint, its investigation and outcome, any review of that outcome (including the Reviewer of Complaints' report, recommendation and/or any directions) and any disciplinary hearings or appeal (including decisions) is confidential (**Confidential Information**) and may not be disclosed to any person (including for the avoidance of the doubt, any Member or complainant) unless and until such time it is required to be disclosed

in the ordinary course of proceedings conducted in accordance with Section 5 of these By-Laws;

- (ii) Members and, by acceding to these terms in writing, complainants must:
 - (A) keep any Confidential Information disclosed to them in accordance with Section 5 of these By-Laws confidential;
 - (B) securely store and not disclose or permit disclosure of the Confidential Information;
 - (C) comply with any directions by CA ANZ or NZICA, the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council or Reviewer of Complaints regarding the Confidential Information;
 - (D) do all other things prudent or desirable to safeguard the confidentiality of the Confidential Information; and
 - (E) not publish or make a public announcement or statement in relation to the Confidential Information.
- (iii) This Conduct Rule does not apply to:
 - (A) information that is already in the public domain (unless it is in the public domain because of a breach of the confidentiality obligations under Section 5 of these By-Laws); or
 - (B) details of complaints, investigations and/or decisions that CA ANZ or NZICA, the Professional Conduct Committee, Disciplinary Tribunal or Appeals Council have published or made available to the public in accordance with By-Law 40.26.

(b) The obligations contained in this Section 5 of these By-Laws do not prevent the disclosure of Confidential Information:

- (i) that is required to be disclosed by the Member or the Notifying Principal to comply with any applicable statute or regulation or where the Member is lawfully entitled to receive such information;
- (ii) to the Member's or complainant's advisers and/or representatives (including business partners and staff of those advisers and/or representatives) for the provision of advice in relation to the complaint, its investigation, any review and any disciplinary hearings;
- (iii) to the Member's current employer and business partners, including staff of the Member and/or that employer, to assist with responding to the complaint and any disciplinary hearings and/or to comply with any disclosure obligations;
- (iv) to the Member's insurer or the insurer of the Member's current and/or former employer, to comply with any disclosure obligations;
- (v) if required, and with the consent of CA ANZ, for the purpose of the complaint, investigation and any disciplinary hearings or other related proceedings; or
- (vi) otherwise made in accordance with this Section 5 of these By-Laws.

(c) Any disclosure of Confidential Information pursuant to these By-Laws 0(b)(ii) to 0(b)(v) to the Member's employer or business partners, insurer or with CA ANZ's or NZICA's consent, can

only be made by the Member if the person to whom disclosure is made is subject to the equivalent confidentiality obligations to those prescribed by this By-Law 40.38.

40.39 Transitional Provisions

- (a) All matters, complaints and investigations must be handled by the Professional Conduct Committee and each disciplinary body in accordance with the currently applicable Section 5 of these By-Laws regardless of when the matter, complaint or investigation arose.
- (b) Save with the consent of a Member under By-Law 40.16, nothing in this Section 5 of these By-Laws shall operate so as to increase the Sanction imposed on a Member beyond those applicable to such Offence or to make a Member liable to a Sanction which that Member would not otherwise have been under Section 5 of these By-Laws which were in force at the time when the Offence occurred.

40.40 Interest and enforcement costs

If the Professional Conduct Committee, the Disciplinary Tribunal or the Appeals Council has required a Member or Notifying Principal to pay Costs and/or a fine to CA ANZ by a specified date and such payment has not been received by CA ANZ by the due date, unless waived by CA ANZ:

- (a) interest accrues and is payable on the amount due and outstanding from the due date to the date of final payment at the Default Rate; and
- (b) CA ANZ is entitled to recovery of all costs of enforcement.

Section 6 – Fees, Subscriptions and other payments due to CA ANZ

- 41. (Deleted July 2016).
- 42. (Deleted July 2016).
- 43. (Deleted July 2016).
- 44. (Deleted July 2016).
- 45. (Deleted July 2016).
- 46. (Deleted July 2016).
- 47. (Deleted July 2016).
- 48. (Deleted July 2016).
- 49. (Deleted July 2016).
- 50. (Deleted July 2016).
- 51. (Deleted July 2016).
- 51A. (Deleted July 2016).

Prescription of Fees and Subscriptions

52.

- (a) Every natural person and Practice Entity applying for admission (including Advancement in Status), and every Member (other than a Life Member or an Honorary Member), shall pay such subscriptions, fees and other amounts as may be prescribed from time to time under the Regulations in accordance with the Regulations.

(b) Every Non-Member Practice Entity and Provisional Member shall pay such subscriptions, fees and other amounts as may be prescribed from time to time under the Regulations in accordance with the Regulations.

(c) (Deleted March 2009).

53. (Deleted March 2009).

Interest

54. If any payment is due to CA ANZ under or in accordance with these By-Laws but has not been received by CA ANZ by the due date, unless waived by CA ANZ, interest accrues and is payable at the Default Rate on the amount due and outstanding from the due date to the date of final payment.

Disability

55. Should any Individual Member or Provisional Member be disabled through ill-health or other sufficient cause from continuing to practice his or her profession, the Board may reduce or remit his or her annual subscription and other fee or amount payable by him or her from time to time and may also remit any arrears of subscription and other fee or amount due from that Member.

Section 7 – Meetings of Members

Meetings of Regional Members

56. Each Regional Council shall convene an annual general meeting of Members enrolled on the Regional Register of that Region under By-Laws 142 and 143 in the month of October in each year or in such other month as the Board may determine. Such meetings shall be called ordinary general Regional meetings.

57. Any Regional Council may, whenever it thinks fit and shall upon a requisition made in writing by 20 of such Members, either convene a special meeting of such Members or utilise the procedure set out in By-Law 78 as if the Regional Council were the Board, and the Members enrolled on the relevant Regional Register were the relevant Members for the purposes of By-Law 78. Such meetings shall be called special general Regional meetings.

58. At every ordinary or special general Regional meeting the Regional Chair shall take the Chair. If the office of Regional Chair is vacant or if the Regional Chair is not present at the time appointed for the meeting, the Vice-Chair of the Regional Council shall take the Chair. If neither the Regional Chair nor the Vice-Chair is present, the Members present shall choose 1 of their number to act as Chair.

Meetings of Overseas Regional Members

58AA. Each Overseas Regional Council shall convene an annual general meeting of Members enrolled on the Overseas Regional Register of that Overseas Region under By-Laws 142 and 143 in the month of October in each year or in such other month as the Board may determine. Such meetings shall be called ordinary general Overseas Regional meetings.

58AB. Any Overseas Regional Council may, whenever it thinks fit and shall upon a requisition made in writing by 20 of such Members within that Overseas Region, either convene a special meeting of such Members or utilise the procedure set out in By-Law 78 as if the Overseas Regional Council were the Board, and the Members enrolled on the relevant Overseas Regional Register were Members for the purposes of By-Law 78. Such meetings shall be called special general Overseas Regional meetings.

58AC. At every ordinary or special general Overseas Regional meeting the Overseas Regional Chair shall take the Chair. If the office of Overseas Regional Chair is vacant or if the Overseas Regional Chair is not present at the time appointed for the meeting, the Vice-Chair of the Overseas Regional Council shall take the Chair. If neither the Overseas Regional Chair nor the Overseas Vice-Chair is present, the Members present shall choose 1 of their number to act as Chair.

Meetings of Members of CA ANZ

59. The Board shall convene an annual general meeting of Members in the month of October in each year or in such other month as the Board may determine, provided that not more than 15 months shall elapse between 2 successive annual general meetings. Such meetings shall be called ordinary general CA ANZ meetings.

59A. The Board may determine the venue(s) of ordinary general CA ANZ meetings in its discretion.

60. The Board may, whenever it thinks fit and shall upon a requisition made in writing by 100 Members entitled to vote, convene a special meeting of Members. Such meetings shall be called special general CA ANZ meetings.

61. At every ordinary or special general CA ANZ meeting the Chair of the Board appointed under By-Law 119C shall take the chair. If the office of the Chair of the Board is vacant or if the Chair of the Board is not present at the time appointed for the meeting the members of the Board present shall elect 1 of their number to act as chair.

Meetings Generally

62. The succeeding By-Laws in this Section shall apply to ordinary and special general Regional meetings, ordinary and special general Overseas Regional meetings and to ordinary and special general CA ANZ meetings (except where otherwise provided). References to ordinary general meetings shall apply to ordinary general Regional meetings, ordinary general Overseas Regional meetings and ordinary general CA ANZ meetings. References to special general meetings shall apply to special general Regional meetings, special general Overseas Regional meetings and special general CA ANZ meetings. References to meetings shall apply to any of such meetings and references therein to members, office bearers and officers shall be taken to refer to those of a Region, an Overseas Region or of CA ANZ as the case may require.

63. Any requisition for a special general meeting shall specify the object of the meeting required and shall be signed by the Members making the same and shall be deposited at the office. It may consist of several documents in like form each signed by 1 or more of the requisitionists. The meeting shall be convened for the purposes specified in the requisition and, if convened otherwise than by the Board, Regional Council or Overseas Regional Council as the case may be, for those purposes only.

64.

(a) If the Board, Regional Council or Overseas Regional Council as the case may be within 30 days after the deposit of a requisition fails to convene a special general meeting to be held within 60 days after such deposit, the requisitionists may themselves convene a meeting to be held at the office or at some other convenient place in the city in which the office is situated within 90 days after such deposit.

(b) Any meeting convened under this By-Law by the requisitionists shall be convened as nearly as possible in the same manner as that in which meetings are convened by the Board, Regional Council or Overseas Regional Council as the case may be.

65.

- (a) Subject to By-Laws 65(b) and 65(c), every Member entitled to receive notices of meetings must be provided at least 21 days' notice of each meeting served in accordance with By-Law 149(a) specifying:
- (i) the venue(s), day and hour of meeting;
 - (ii) if the meeting will be held using technology under By-Law 65(d), the technology that will be used at the meeting; and
 - (iii) in case of special business, the general nature of such business.
- (b) Subject to By-Law 65(a), where notice of any motion or business is accepted by the CEO, Regional Manager or Overseas Regional Manager pursuant to By-Law 68 less than 30 days before the date of an ordinary general meeting, such notice shall be given to Members entitled to receive notices of meetings of the proposed motion as the Board, Regional Council or Overseas Regional Council as the case may be shall deem fit and, in its discretion, the Board, Regional Council or Overseas Regional Council as the case may be may dispense with any such notice.
- (c) With the consent in writing of two-thirds of the Directors or members of the Regional Council or Overseas Regional Council, as the case may be, a meeting (other than a meeting convened to consider the rescission or variation of or addition to these By-Laws, or amendments or additions to the Supplemental Charter) may be convened by shorter notice and in any manner they think fit.
- (d) Subject to By-Law 59A, a meeting may be held at 2 or more venues and/or be conducted such that a Member may remotely participate in a physical meeting using any technology that:
- (i) gives the Members as a whole a reasonable opportunity to participate;
 - (ii) enables the Chair to be aware of members' participation in the proceedings; and
 - (iii) enables the Members in each venue or participating remotely to vote on a poll if required by conducting an electronic contemporaneous poll.

65A. If, before or during any meeting, any technical difficulty occurs where one or more of the matters set out in By-Law 65(d) is not satisfied, the Chair may:

- (a) adjourn the meeting until the difficulty is remedied; or
- (b) provided the Chair reasonably determines that a quorum is still present and able to participate, elect to continue to hold the meeting and transact business and no Member may object to the meeting being continued or held.

66. The accidental omission to give any notice or to send any voting paper to any Member, or the non-receipt of any notice or voting paper by any Member, shall not invalidate any resolution passed, any election held or other proceeding taken at any meeting.

67. The ordinary business of an ordinary general CA ANZ meeting shall be to receive and consider the annual report of the Board, the General Purpose Financial Report and the report of the auditor, and to appoint an auditor. The ordinary business of an ordinary general Regional or ordinary general Overseas Regional Council meeting shall be to receive and consider the reports of the Regional Council and Overseas Regional Council as the case may be. All other business at an ordinary general meeting and all business at a special general meeting shall be deemed special.

- 68.** A Member or Members entitled to vote wishing to bring before a meeting any motion or business not relating to the ordinary business of the meeting may only do so if 100 or more Members give notice thereof in writing to the Board, Regional Council or Overseas Regional Council as the case may be, such notice to be in the hands of the CEO, Regional Manager or Overseas Regional Manager as the case may be, not later than 60 days before the date fixed for such meeting, provided that the CEO, Regional Manager or Overseas Regional Manager as the case may be may, in his or her discretion, accept such notices up to 21 days before the date fixed for such meeting.
- 69.** No motion or business shall be entertained or transacted at any meeting unless notice thereof has been properly given or dispensed with or unless the same shall, in the opinion of a majority of Members personally present and entitled to vote, directly arise out of the motion or business properly before the meeting.
- 70.**
- (a) 10 Members personally present and entitled to vote shall constitute a quorum at an ordinary or special general meeting for the choice of a Chair, the adjournment of a meeting, the reception and consideration of the annual report of the Board, the General Purpose Financial Report, and the report of the auditor, and for the reception of the Chair's declaration of the appointment of the auditor if 1 nomination only has been received for this office.
- (b) In all other cases, 15 Members personally present and entitled to vote shall constitute a quorum.
- 70A.** Subject to By-Laws 79, 81 and 85, a Member present by the use of technology under By-Law 65(d) is taken to be personally present at a meeting and is entitled to exercise all rights as if he or she was personally present.
- 71.** Subject to By-Law 72, no business shall be transacted at any meeting unless the quorum requisite for such business shall be present at the commencement of the business.
- 72.** If, within half an hour from the time appointed for a meeting a quorum is not present, the meeting, if convened upon such requisition as aforesaid, shall lapse. In any other case it shall stand adjourned to the next day at the same time and place and if, at such adjourned meeting, a quorum is not present, those Members who are present shall be competent to transact the business for which the meeting was called.

Voting

- 73.** Subject to By-Law 74(a), at any meeting questions or resolutions which are submitted to the meeting for determination shall be decided in the first instance, by a show of hands.
- 74.**
- (a) Except on a motion for adjournment or for the election of a Chair, either the Chair of the meeting or 10 Members personally present and entitled to vote at such meeting may demand a poll.
- (b) A poll shall be taken at the meeting in such manner as the Chair of the meeting directs (including by contemporaneous electronic means under By-Law 65(d)) and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded.
- (c) On a voting by show of hands or on a poll a Chair shall be entitled to vote as a Member, but shall have no additional or casting vote, and in all cases where there is an equality of votes, the question or resolution submitted to the meeting shall be deemed to have lapsed.

- (d) Any question or resolution submitted to any meeting for determination shall be decided by a simple majority of votes of the Members then present, other than any resolution which, under the Supplemental Charter or these By-Laws, is required to be passed by a specified number of Members or by a specified majority of Members.
75. At any meeting, unless a poll is demanded, a declaration by the Chair that a resolution has been carried or lost and an entry to that effect in the minute book shall be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against the resolution.
76. The Chair of a meeting may, with the consent of the meeting, adjourn the same from time to time and place to place but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place unless, in the opinion of a majority of the Members personally present and entitled to vote, the same shall directly arise thereat.
77. The demand for a poll shall not prevent the continuance of a meeting for the transaction of any business other than the question on which a poll has been demanded.
- 78.
- (a) The Board may at any time resolve that, in lieu of submitting a proposal to a meeting, it shall submit a resolution or resolutions to Members entitled to vote by means of a Postal vote which shall be conducted as nearly as practicable in the manner set forth in this By-Law.
- (b) The Board shall engage an external service provider to be scrutineer.
- (c) The Board shall set out the resolution or resolutions proposed by it in a notice to Members entitled to vote and shall cause the notice and voting papers setting out the resolution or resolutions and containing full directions as to the method of voting to be posted or emailed (in the case of Members who have advised CA ANZ of their email address) to all Members who would have been entitled, if present, to vote at a meeting held on the day of the Posting of the said notice and voting papers. Such notice and voting papers shall be sent to each such Member in accordance with By-Law 149(a).
- (d) All Members entitled to vote and wishing to vote on the resolution or (if there be more than 1 resolution) on any resolution, must do so by voting in the manner indicated in the directions and by Posting the voting papers to CA ANZ or by voting online (in the case of Members who have received the notice by email) in either case in accordance with the directions in the voting papers, so as to be received not later than 21 days after the date of service of the notice from CA ANZ (or such longer period (if any) as is specified in the directions).
- (e) Within 7 days after the last day upon which votes can be received under By-Law 78(d), the scrutineer shall meet and examine the voting papers or voting papers and online votes.
- (f) The voting papers and online votes may be examined either before or at a scrutineer meeting. The scrutineer shall reject the vote of any Member who at the date of such meeting was in arrears for more than 3 months in payment of any subscription, fee or other amount payable by him or her to CA ANZ or who has failed to observe the directions mentioned in By-Law 78(c) (unless in their opinion they have clearly indicated the way in which they wish to vote) and they may reject any other vote which, in their view, ought properly to be rejected. The scrutineer shall, as soon as practicable, report the result of the voting to the CEO and shall include in such report a statement of the number of votes rejected by them and the reasons for such rejection. The CEO shall arrange for the result of the Postal vote to be reported to Members within a

reasonable time after receipt of such report, whether by publication in CA ANZ's journal, its website or otherwise. A report of the scrutineer as to the result of the voting shall be conclusive. A resolution passed by such ballot shall have the same force and effect as if it were a resolution passed at a meeting of Members held on the date of the report of the scrutineer.

(g) (Deleted August 2007).

79.

- (a) On a show of hands, every Member of a class of Members with voting rights who is personally present and entitled to vote shall have 1 vote.
- (b) Upon a poll (including by electronic means under By-Law 78(d)) every Member who is entitled to vote shall have 1 vote.
- (c) Upon a Postal vote every Member who is entitled to vote shall have 1 vote.
- (d) Honorary Members shall not be entitled to a vote.
- (e) Affiliate Members shall not be entitled to a vote.
- (f) Practice Entity Members shall not be entitled to a vote.
- (g) Provisional Members shall not be entitled to a vote.

Proxies

80. Votes on a poll may be given either personally or by attorney or proxy.

81. No person shall vote as attorney under power or as proxy who is not a Member and entitled to vote. The Chair of the meeting may vote as proxy in accordance with By-Law 81A whether or not he or she is a Member and entitled to vote.

81A. Subject to By-Laws 85 and 86, an appointment of a proxy may specify the way the proxy is to vote on a particular resolution. If it does:

- (a) the proxy need not vote on a show of hands, but if the proxy does so, the proxy must vote that way;
- (b) if the proxy has 2 or more appointments that specify different ways to vote on the resolution, the proxy must not vote on a show of hands;
- (c) if the proxy is the Chair of the meeting at which the resolution is voted on, the proxy must vote on a poll, and must vote that way;
- (d) if the proxy is not the Chair of the meeting:
 - (i) the proxy need not vote on the poll, but if the proxy does so, the proxy must vote that way; and
 - (ii) if the proxy is not in attendance or does not vote on the resolution, the Chair of the meeting is taken, before voting on the resolution closes, to have been appointed as the proxy for the purposes of voting on the resolution at that meeting.

82. The instrument appointing a proxy and the power of attorney (if any) under which any proxy appointment is signed or under which an attorney proposes to vote must be actually received by CA ANZ by the means specified in the relevant notice of meeting not less than 48 hours before the time for holding the meeting or adjourned meeting (as the case may be) at which the

proxy or attorney proposes to vote but no instrument appointing a proxy shall be valid after the expiration of 12 months from the date of its execution.

- 83.** A vote given in accordance with the terms of a power of attorney or instrument of proxy shall be valid notwithstanding the previous death of the principal or revocation of the power of attorney or proxy, provided no intimation in writing of the death or revocation shall have been received by CA ANZ by the means specified in the relevant notice of meeting before the meeting.
- 84.**
- (a) Every instrument of proxy, whether for a specified meeting or otherwise, shall be in writing and as nearly as circumstances admit shall be in the form authorised by the Board under By-Law 6. Instruments of proxy may be deposited with, or faxed or emailed to, or lodged electronically with CA ANZ in accordance with any directions in the applicable notice of meeting or voting paper issued by the Board or Regional Council.
- (b) The Chair of the meeting may disregard any appointment of proxy if the relevant instrument of proxy is not completed, is missing or contains incorrect information specified on the approved instrument of proxy or if the relevant power of attorney or other authority is not provided.
- 85.** A Member shall not be entitled to be present or to vote on any question personally or by attorney or by proxy or as attorney or proxy for another Member at any meeting or on any Postal vote or to be reckoned in a quorum whilst they are in arrears for more than 3 months in payment of any subscription, fee or other amount payable by him or her to CA ANZ.
- 86.** Unless he or she indicates to the contrary, a Member voting shall be deemed to have voted for himself or herself and for all other Members entitled to vote whose attorney or proxy he or she is but a Member entitled to vote may cast separate votes for himself or herself and any such other Member entitled to vote.

Section 8 – Regional Councils and Overseas Regional Councils

87.

- (a) In addition to the Board and the CA ANZ Council there shall be, in each Region a Regional Council, and in each Overseas Region, an Overseas Regional Council.
- (b) An Overseas Regional Council may be established by:
- (i) the Board through a delegation of its powers to the board of directors of any of its foreign subsidiaries; or
 - (ii) a foreign subsidiary of CA ANZ, if permitted by the local laws of that foreign subsidiary,
- each in accordance with these By-Laws.
- (c) Each Regional Council and Overseas Regional Council shall have such powers and duties as are prescribed by these By-Laws or as may be prescribed from time to time by the Board or, if By-Law 87(b) applies, by the board of the relevant foreign subsidiary of CA ANZ.

Composition and Term

88.

- (a) Each Regional Council and Overseas Regional Council shall comprise of a minimum of 9 and a maximum of 10 Regional Councillors or Overseas Regional Councillors (as applicable), consisting of:

- (i) 6 Regional Councillors or Overseas Regional Councillors elected directly by the Members of that Region or Overseas Region;
 - (ii) 3 additional Regional Councillors or Overseas Regional Councillors appointed by that Regional Council or Overseas Regional Council in consultation with CA ANZ management; and
 - (iii) 1 Regional Councillor or Overseas Regional Councillor, being the representative from that Region or Overseas Region appointed to the CA ANZ Council, may also be appointed to the Regional Council or Overseas Regional Council, at that Regional Council or Overseas Regional Council's sole discretion in accordance with any guidelines approved by either the Board or the CA ANZ Council.
- (b) Subject to By-Laws 92, 93 and 95, the Regional Councillors and Overseas Regional Councillors will hold office for a term of 3 years from the 1 January immediately following their election or appointment, but will be eligible for re-election or appointment or re-appointment for 1 further term of 3 years in accordance with these By-Laws.

89. (Deleted July 2000).

Eligibility for Membership

90.

- (a) No Member shall be eligible to be elected as a Regional Councillor or Overseas Regional Councillor:
 - (i) if he or she is in arrears in payment of any subscription, fee or other amount payable by him or her to CA ANZ; or
 - (ii) unless he or she is enrolled on the Regional Register of that Region or the Overseas Regional Register of that Region under By-Laws 142 and 143.
- (b) No Affiliate or Practice Entity Member or Provisional Member shall be eligible to be elected a Regional Councillor or Overseas Regional Councillor.

91. (Deleted August 2007).

Rotation

- 92.** One-third of the Regional Councillors or Overseas Regional Councillors for each Region or Overseas Region (as applicable) shall retire from office each year, with effect as of 31 December in that year, but the retiring Regional Councillors or Overseas Regional Councillors shall be eligible for re-election or appointment or re-appointment.
- 93.** The Regional Councillors or Overseas Regional Councillors so retiring under By-Law 92 shall be those longest in office. As between 2 or more who have been in office an equal length of time, the Regional Councillors or Overseas Regional Councillors who retire shall, in default of agreement, be determined by lot.
- 94.** (Deleted July 2000).
- 95.** At each ordinary general Regional meeting or at each ordinary general Overseas Regional meeting eligible Members on the relevant Regional Register or Overseas Regional Register (as applicable) shall be elected to fill all vacancies on the Regional Council or Overseas Regional Council occurring in terms of these By-Laws.

Election

- 96.** Subject to By-Law 96A, the outcome of the election of Regional Councillors or Overseas Regional Councillors shall be advised at an ordinary general Regional meeting or ordinary general Overseas Regional meeting (as applicable) and shall be conducted in accordance with the Regulations and procedures prescribed by the Board from time to time. Without limiting the generality of the foregoing:
- (a) if the requisite number of candidates is nominated, the Chair shall, at the ordinary general Regional meeting or ordinary general Overseas Regional meeting (as applicable), declare them duly elected; and
 - (b) if fewer than the requisite number of candidates are nominated, it shall be competent for the meeting, by resolution, to receive nominations for the number of places in excess of those for which nominations have been received and proceed to election in such manner as the Chair directs.
- 96A.** If more than the requisite number of candidates are nominated under By-Law 96, a Postal vote shall be conducted in accordance with the Regulations and the procedures prescribed by the Board from time to time.

Vacancies

- 97.** In the event of any casual vacancy occurring in any Regional Council or Overseas Regional Council, the vacancy may be filled by the remaining Regional Councillors or Overseas Regional Councillors (as applicable) appointing an eligible Member to fill the vacancy but the Member so appointed shall hold office only during the period for which the vacating Regional Councillor or Overseas Regional Councillor would have held office if no vacancy had occurred.
- 98.** The continuing Regional Councillors or Overseas Regional Councillors may act notwithstanding any vacancy in a Regional Council or Overseas Regional Council (as applicable), provided that, if the number of continuing Regional Councillors or Overseas Regional Councillors at any time is less than the quorum fixed for that Regional Council or Overseas Regional Council (as applicable), such continuing Regional Councillors or Overseas Regional Councillors may act, but only for the purpose of filling the vacancies.
- 99.** (Deleted July 2000).

Disqualification

- 100.** The office of a Regional Councillor or Overseas Regional Councillor shall be vacated if he or she:
- (a) dies or resigns that office by resignation in writing to that Regional Council or Overseas Regional Council (as applicable);
 - (b) ceases to be a Member or one of the sanctions referred to in Section 5 of these By-Laws is imposed upon him or her;
 - (c) ceases to be enrolled on the Regional Register of that Region or the Overseas Regional Register of that Overseas Region under By-Laws 142 and 143;
 - (d) is absent from 2 or more consecutive ordinary meetings of the Regional Council or Overseas Regional Council (as applicable) without the leave of that council and that council resolves that his or her office be vacated;

- (e) fails to fully discharge his or her duties as a Regional Councillor or an Overseas Regional Councillor (as applicable) without the leave of that council and that council resolves by way of special resolution that his or her office be vacated; or
- (f) becomes liable to be excluded from Membership under By-Law 23.

Meetings of Regional Councils and Overseas Regional Councils

101. The Regional Councils and Overseas Regional Councils shall meet at such places and at such times as they may respectively determine.

101A. A Regional Council or Overseas Regional Council meeting may be held by conference telephone or videoconference technology or by using any other technology consented to by all the Regional Councillors for that Region or Overseas Regional Councillors for that Overseas Region which enables all participants to hear and participate in the proceedings. If a Regional Councillor or Overseas Regional Councillor is unable to attend a Regional Council meeting or Overseas Regional Council meeting (as applicable) in person, he or she may, if a majority of the other Regional Councillors or Overseas Regional Councillors present at that or a previous meeting consent, participate in the meeting by telephone or any other technology approved by the other Regional Councillors or Overseas Regional Councillors (as applicable). A Regional Councillor or Overseas Regional Councillor participating in such a Regional Council meeting or Overseas Regional Council meeting (as applicable), or so participating in a Regional Council meeting or Overseas Regional Council meeting (as applicable), will be deemed to have been present at the meeting and to have formed part of a quorum until the close of the meeting or until his or her link to the meeting is earlier disconnected. If any Regional Councillor or Overseas Regional Councillor so participating in a meeting intends to leave the meeting, or disconnect his or her link to it, prior to the close of the meeting, he or she must announce his or her intention to do so to the Chair.

Notice

102. Notice of every meeting of a Regional Council or Overseas Regional Council shall be served in accordance with By-Law 149 on each Regional Councillor or Overseas Regional Councillor (as applicable), with the period of such notice being that approved by the Board from time to time.

Office Bearers

103. Within 60 days after each ordinary general Regional meeting or Overseas Regional meeting, but not later than 31 December, the Members who will be the Regional Councillors for that Region or the Overseas Regional Councillors for that Overseas Region in the ensuing calendar year will meet and nominate from among their number, the proposed Chair and Vice-Chair of that Regional Council or Overseas Regional Council (as applicable) for the ensuing calendar year.

103A. Each Regional Council or Overseas Regional Council shall as soon as practicable after 1 January in each year, appoint from among its Regional Councillors or Overseas Regional Councillors (as applicable), a Chair and a Vice-Chair for that calendar year.

104. Except as otherwise expressly provided in the NZICA Rules and the New Zealand Appendix, none of By-Laws 88, 92, 93, 95, 96, 96A, 97, 98, 100, 101, 101A, 102, 103, 103A and 106 shall apply to the New Zealand Council, and the New Zealand Council will be governed by the NZICA Rules and the New Zealand Appendix.

Role and Powers of Regional Councils and Overseas Regional Councils

104A. The role of Regional Council is to:

- (a) provide advice to the Board on strategic policy and Member issues;
- (b) act as a link between the Board and the Members in its Region;
- (c) assist the Board in raising and maintaining the public profile of CA ANZ in its Region, including its profile with the relevant State and/or Territory governments; and
- (d) implement in its Region, processes designed to attract and retain suitable Regional Council members.

104B. The role of Overseas Regional Council is to:

- (a) provide advice to the Board on strategic policy and Member issues;
- (b) act as a link between the Board and the Members in its Overseas Region;
- (c) assist the Board in raising and maintaining the public profile of CA ANZ in its Overseas Region; and
- (d) implement in its Overseas Region, processes designed to attract and retain suitable Overseas Regional Council members.

105. Subject to the provisions of the Supplemental Charter and these By-Laws, the Regional Councils and Overseas Regional Councils shall have such powers and duties as may from time to time be specified or approved by the Board.

Committees

106.

- (a) Subject to the provisions of the Supplemental Charter and these By-Laws, Regional Councils and Overseas Regional Councils may appoint committees (including branch committees) which may include persons other than Regional Councillors, Overseas Regional Councillors or Members and may:
 - (i) fix the quorum for such committees;
 - (ii) delegate any of its powers to any such committee; and
 - (iii) lay down rules for regulating the proceedings of such committees.
- (b) By virtue of their offices, the Chair and/or Vice-Chair of Regional Councils or Overseas Regional Councils shall be members of all committees appointed by that Regional Council or Overseas Regional Council (as applicable).

Section 8A – CA ANZ Council

Composition and Term

106A. The CA ANZ Council shall comprise of a minimum of 16 (including the President and the 2 Vice Presidents) and up to a maximum of 25 members, each of whom must be an Individual Member as follows:

- (a) a President;
- (b) 2 Vice Presidents;

- (c) a representative appointed by each of the 7 Australian Regional Councils who must each be a Regional Councillor for the Australian Region he or she represents;
- (d) 4 representatives appointed by the New Zealand Council who must each reside in New Zealand;
- (e) 1 representative appointed by 1 of the Overseas Regional Councils in the Asian Region in accordance with By-Law 106BB;
- (f) 1 representative appointed by the UK Council; and
- (g) up to 9 further representatives appointed by the CA ANZ Council in accordance with the process set out in By-Law 106AA.

106AA. The CA ANZ Council may appoint up to 9 representatives to the CA ANZ Council in accordance with the process set out below:

- (a) Any Director or CA ANZ Councillor may, by notice in writing to the Nominations and Governance Committee, nominate any Individual Member to serve as a CA ANZ Councillor.
- (b) The Nominations and Governance Committee shall vet any candidate nominated under By-Law 106AA in accordance with such procedures approved by the CA ANZ Council from time to time and shall notify the CA ANZ Council in writing within 90 days of nomination as to whether or not it endorses the nominee.
- (c) The CA ANZ Council may, by simple majority, appoint any nominee endorsed by the Nominations and Governance Committee under By-Law 106AA to the CA ANZ Council.

106B.

- (a) The CA ANZ Council shall as soon as practicable after 1 December in each year, appoint from among the CA ANZ Councillors, a President and 2 Vice Presidents for the following calendar year.
- (b) The 2 Vice Presidents must comprise of:
 - (i) 1 Individual Member who resides in Australia; and
 - (ii) 1 Individual Member who resides in New Zealand.
- (c) Subject to By-Law 106BC, the President and Vice Presidents so elected will hold office for a term of 1 year from the immediately following 1 January but will thereafter be eligible for re-election for one further term of 1 year pursuant to this By-Law unless, at the time nominations close, the President or either of the Vice Presidents are in arrears in payment of any subscription, fee or other amount payable by the President or Vice Presidents to CA ANZ.

106BB.

Subject to By-Law 106BC, the term and renewal of terms of the CA ANZ Councillors are as follows:

- (a) The CA ANZ Councillors representing the Australian Regional Councils, the New Zealand Council and the UK Council shall each hold office for a term of 3 years and shall be eligible to re-apply for the position for 1 further term of 3 years. Each such CA ANZ Councillor will be entitled to re-apply to their relevant Regional Council or UK Council to serve out the full term of his or her appointment to the CA ANZ Council, if his or her term on the relevant Regional Council or UK Council lapses due to effluxion of time during such term.

- (b) The CA ANZ Councillor representing an Overseas Regional Council in the Asian Region shall hold office for a term of 3 years and is not eligible to re-apply for the position for a further term. The CA ANZ Councillor representing an Overseas Regional Council in the Asian Region must rotate alternatively between representatives appointed by the Overseas Regional Councils of Hong Kong, Malaysia, and Singapore.
- (c) All other CA ANZ Councillors shall hold office for a term of 3 years and shall be eligible to re-apply for the position in accordance with By-Law 106AA for 1 further term of 3 years.

106BC.

- (a) A CA ANZ Councillor who is appointed to the role of Vice President or President may serve on CA ANZ Council in that capacity for further 1 year terms additional to the maximum terms set out in By-Law 106BB provided that:
 - (i) he or she is first appointed to the role of Vice President or President in accordance with By-Law 106BB whilst he or she is still within the maximum permitted terms on CA ANZ Council set out in By-Law 106BB;
 - (ii) no CA ANZ Councillor may remain on CA ANZ Council for more than 9 years in any capacity;
 - (iii) any terms served as President or Vice President must be served consecutively; and
 - (iv) his or her role is automatically vacated if he or she is not successfully elected or re-elected as President or Vice President and his or her maximum term has otherwise expired under By-Law 106BB.
- (b) Nothing in By-Law 106BC(a) is intended to prevent a CA ANZ Councillor from serving as President or Vice President within the maximum terms set out in By-Law 106BB.

Retirement and Removal

106C. A CA ANZ Councillor may retire from office by giving notice in writing to the President of that CA ANZ Councillor's intention to retire. A notice of resignation takes effect at the time which is the later of:

- (a) the time of giving the notice to the President; or
- (b) the expiration of the period, if any, specified in the notice.

106D. The office of a CA ANZ Councillor shall become vacant if the CA ANZ Councillor:

- (a) dies, or resigns his or her office by sending his or her resignation in writing to the President;
- (b) becomes disqualified pursuant to the Corporations Act from managing corporations;
- (c) is absent from 2 or more consecutive ordinary meetings of the CA ANZ Council without leave of the CA ANZ Council and the CA ANZ Council resolves that his or her office be vacated;
- (d) is removed from office by the Members at an ordinary or special general CA ANZ meeting convened with notice of its purpose;
- (e) ceases to be a Member;
- (f) has one of the sanctions referred to in Section 5 of these By-Laws imposed upon him or her; or
- (g) becomes liable to be excluded from Membership under By-Law 23.

Casual Vacancies

- 106E.** Any casual vacancy occurring in the office of a CA ANZ Councillor shall be filled by an Individual Member nominated by the Regional Council of the Region or Overseas Regional Council of the Overseas Region, as the case may be, whose members elected the vacating CA ANZ Councillor, provided that if the Regional Council or the Overseas Regional Council, as the case may be, does not fill the vacancy within 28 days after the vacancy occurs, the CA ANZ Council may appoint any Member enrolled on the Regional Register of that Region or the Overseas Regional Register of that Overseas Region, as the case may be, to fill the vacancy.
- 106F.** The CA ANZ Councillor appointed to fill any casual vacancy shall hold the office only during the period for which the vacating CA ANZ Councillor would have held it if no vacancy had occurred.
- 106G.** The continuing CA ANZ Councillors may act, notwithstanding any vacancy in the CA ANZ Council, provided that, if the number of continuing CA ANZ Councillor at any time is less than the quorum fixed by these By-Laws, such continuing CA ANZ Councillors may act, but only for the purpose of filling the vacancy.

Meetings

- 106H.** The CA ANZ Council shall meet no fewer than twice per calendar year, at such time or times and at such place or places as it may determine and may regulate its own proceedings.
- 106I.** All other CA ANZ Council meetings may be held by conference telephone or videoconference technology or by using any other technology consented to by all the CA ANZ Councillors which enables all participants to hear and participate in the proceedings. If a CA ANZ Councillor is unable to attend a CA ANZ Council meeting in person, he or she may, if a majority of the other CA ANZ Councillors present at that or a previous meeting consent, participate in the meeting by telephone or any other technology approved by the other CA ANZ Councillors. A CA ANZ Councillor participating in such a CA ANZ Council meeting, or so participating in a CA ANZ Council meeting, will be deemed to have been present at the meeting and to have formed part of a quorum until the close of the meeting or until his or her link to the meeting is earlier disconnected. If any CA ANZ Councillor so participating in a meeting intends to leave the meeting, or disconnect his or her link to it, prior to the close of the meeting, he or she must announce his or her intention to do so to the Chair.

Convening of Meetings

- 106J.** A meeting of the CA ANZ Council may at any time be called by the order of the President. The President must also call a meeting of the CA ANZ Council after receipt of a written request for such meeting addressed to him or her from any 3 CA ANZ Councillors (which may include the President and either or both of the Vice Presidents).
- 106JJ.** The Chair of the Board may at any time call a joint meeting between the Board and the CA ANZ Council and shall call a joint meeting on receipt of a request in writing addressed to him or her by any 3 Directors.

Notice

- 106K.** Notice of every meeting of the CA ANZ Council shall be served in accordance with By-Law 149 on each CA ANZ Councillor, with the period of such notice being that approved by the CA ANZ Council from time to time.

106L. The notice shall specify the place, day and hour of meeting and shall contain, as far as practicable, a statement of the general nature of the business to be transacted at the meeting.

106M. The accidental omission to give any notice or the non-receipt of any notice so served or the non-existence of any emergency shall not affect the validity of the proceedings at the meeting.

Chair of Meetings

106N. At all meetings of the CA ANZ Council, the President or, in his or her absence, a Vice President shall preside. If at any meeting neither the President nor a Vice President shall be present at the time appointed for holding the same, the CA ANZ Councillors present shall choose 1 of their number to be Chair of that meeting.

Quorum and Voting

106O. Subject to the requirements of the Supplemental Charter or these By-Laws as to a special quorum in certain circumstances or as to a special majority:

- (a) one half of the total number of the CA ANZ Councillors plus 1 (or if that number is a fraction, the next highest whole number) shall constitute a quorum; and
- (b) any question or resolution submitted to any meeting of the CA ANZ Council for determination shall be decided by a majority of votes of the CA ANZ Councillors then present either in person or by proxy provided by any absent CA ANZ Councillors to another CA ANZ Councillor who is present in person at the meeting.

106P. The President shall have a deliberative but not a casting vote and, in case of an equality of votes, the question or resolution submitted to the meeting shall be deemed to have lapsed.

Written Resolutions

106Q.

- (a) A resolution in writing a copy of which is served on every CA ANZ Councillor and signed by, or approved by an electronic mail message to the President to that effect from, at least three-fifths of those CA ANZ Councillors shall (subject as hereinafter mentioned) be as valid and effectual as if it had been duly passed by those CA ANZ Councillors at a duly convened CA ANZ Council meeting.
- (b) No such resolution shall be valid or effectual if, within 21 days of the date of giving notice of the resolution to every CA ANZ Councillor in accordance with By-Law 149, at least one-fifth of such CA ANZ Councillors signify in writing under their hands their objection to the same. All such resolutions and objections shall be recorded in the minute book.
- (c) This By-Law does not apply to any resolution which, under the Supplemental Charter or these By-Laws, is required to be passed by a specified number of CA ANZ Councillors present at a meeting or by a specified majority of the CA ANZ Councillors voting.

Establishment and Proceedings of Committees

106R. The CA ANZ Council may from time to time appoint such committees as it thinks fit for such purposes and with such powers, authorities and discretions as the CA ANZ Council may from time to time prescribe. Such committees may include persons other than CA ANZ Councillors, Directors or Members.

106S. Subject to the provisions of the Supplemental Charter and these By-Laws, the CA ANZ Council may:

- (a) fix the quorum of such committees;
- (b) delegate any of its powers to any such committee; and
- (c) lay down rules for regulating the proceedings of such committees.

Sub-Committees

106T. Any committee formed by the CA ANZ Council shall, in the exercise of the powers so delegated, comply with any regulations which, from time to time, may be imposed upon it by the CA ANZ Council but, and if and to the extent approved by the CA ANZ Council, and subject to any regulations imposed by the CA ANZ Council and to the provisions of the Supplemental Charter and these By-Laws, may sub-delegate its powers to sub-committees.

Remuneration of CA ANZ Councillors, Reimbursement and Allowances

106U. The remuneration of the CA ANZ Councillors shall be determined from time to time by the Members.

106V. CA ANZ may pay the reasonable expenses incurred by CA ANZ Councillors or other persons (whether or not members of CA ANZ) in attending meetings of the CA ANZ Council or of any committee or sub-committee thereof. The CA ANZ Council may also pay out of the funds of CA ANZ the expenses reasonably and properly incurred by the President or Vice Presidents or any other CA ANZ Councillor when acting in his or her official capacity for and on behalf of CA ANZ and may determine and pay the amount of any Presidential or other allowance.

Nominations and Governance Committee

106W.

- (a) There shall be a committee of CA ANZ Council called the Nominations and Governance Committee.
- (b) The functions of the Nominations and Governance Committee are to:
 - (i) identify and recommend candidates to the CA ANZ Council for appointment to the Board and the CA ANZ Council;
 - (ii) vet and, if it sees fit, endorse any Individual Member nominated to serve as a representative of the CA ANZ Council in accordance with By-Law 106AA;
 - (iii) develop skills matrix, selection criteria, succession plans, codes of conduct, training, and any other requirements, for the Board;
 - (iv) recommend to the CA ANZ Council remuneration levels for Board members excluding the Chair of the Board;
 - (v) undertake and oversee evaluations of the Board and reporting the results of such evaluations to the CA ANZ Council and the Board; and
 - (vi) monitor and evaluate governance processes between the CA ANZ Council, the Board, management, and the Nominations and Governance Committee.
- (c) The Nominations and Governance Committee shall comprise:
 - (i) the President (who is the Chair of the CA ANZ Council);
 - (ii) the Chair of the Board;

- (iii) 3 Independent Individual Members who are appointed by the CA ANZ Council on the recommendation of the President and the Chair of the Board and who are comprised of:
 - (A) 1 Independent Individual Member with substantial relevant experience, who will act as Chair of the Nominations and Governance Committee; and
 - (B) 2 Independent Individual Members with significant governance experience.
- (d) The CA ANZ Council may also appoint Independent lay members from time to time at its discretion. The term of office of members of the Nominations and Governance Committee shall be:
 - (i) the period of office for the President and Chair of the Board; and
 - (ii) a fixed 3 year term for the Independent Individual Members renewable, at the discretion of CA ANZ Council, for two further periods of 3 years allowing a maximum term of office of 9 years.
- (e) The Nominations and Governance Committee shall elect its own Chair in accordance with By-Law 106W, provided that the President and Chair of the Board are not eligible to be Chair.
- (f) The Nominations and Governance Committee may delegate any of its functions and regulate its own procedures as it thinks fit.
- (g) The CEO may attend and speak at meetings of the Nominations and Governance Committee but is not entitled to vote.
- (h) The Individual Members appointed under By-Law 106W(c)(iii) of the Nominations and Governance Committee shall be entitled to such remuneration as determined by the CA ANZ Council from time-to-time.
- (i) For the purposes of By-Law 106W, Independent means a person who is free of any interest, position, association or relationship that might influence, or reasonably be perceived to influence, in a material respect, their capacity to bring an independent judgement to bear on issues before the Nominations and Governance Committee and to act in the best interests of CA ANZ as a whole. A person will be taken to be Independent, without limitation, if they:
 - (i) are not, and have not been, employed in an executive capacity by a CA ANZ Entity within the last 3 years, and there has been a period of at least 3 years between ceasing any such employment and being appointed as a Director or member of the Nominations and Governance Committee;
 - (ii) are not, and have not been within the last 3 years, a partner, director or senior employee of a provider of material professional services to a CA ANZ Group Entity;
 - (iii) are not, and have not been within the last 3 years, in a personal material business relationship with a CA ANZ Group Entity, or an officer of, or otherwise associated with someone with such a relationship;
 - (iv) do not have a personal material contractual relationship with a CA ANZ Group Entity other than as a Director or member of the Nominations and Governance Committee; and
 - (v) do not have close family ties with any person who falls within any of the categories described above.

Section 9 – Board

Composition and Term

107. (Deleted July 2000).

108. The Board shall comprise a minimum of 10 and a maximum of 12 Directors as follows:

- (a) each of the President and the 2 Vice Presidents shall automatically be appointed to the Board as Directors upon election to office and shall continue to serve on the Board for so long as they hold office in accordance with these By-Laws;
- (b) a minimum of 5 and a maximum of 7 other Member Directors, as appointed by the CA ANZ Council, on recommendation of the Nominations and Governance Committee; and
- (c) 2 additional independent Non-Member Directors, as appointed by the CA ANZ Council, on recommendation of the Nominations and Governance Committee.
- (d) The CA ANZ Council shall have regard to the following considerations when appointing Directors:
 - (e) skill, capability and relevant experience;
 - (f) geographical representation; and
 - (g) gender and cultural diversity.

108A. (Deleted November 2014).

108B. (Deleted August 2005).

108C. A Director appointed under By-Law 108 (other than the President and 2 Vice Presidents):

- (a) need not be a Member, unless there are at any time 2 Non-Member Directors who have been appointed under By-Law 108, in which case any additional Directors appointed under By-Law 108 must be Members;
- (b) must have been recommended by the Nominations and Governance Committee;
- (c) shall, subject to these By-Laws, continue in office as a Director for an initial term of 3 years from the date of his or her appointment and shall be eligible for reappointment by the CA ANZ Council under By-Law 108 for 2 further terms of 3 years each. A Director must re-apply for appointment for each eligible successive term at the end of the then current term;
- (d) may be removed from office by a resolution of the CA ANZ Council passed at a meeting convened with notice of its purpose; and
- (e) shall be ineligible for appointment as President, Vice President or Chair of the Board, if he or she is not a Member.

108D. (Deleted August 2007).

Retirement and Removal

108E. A Director may retire from office by giving notice in writing to the Chair of the Board of that Director's intention to retire. A notice of resignation takes effect at the time which is the later of:

- (a) the time of giving the notice to the Chair of the Board; or
- (b) the expiration of the period, if any, specified in the notice.

108F. The office of a Director shall become vacant if the Director:

- (a) dies, or resigns his or her office by sending his or her resignation in writing to the Chair of the Board;
- (b) becomes disqualified pursuant to the Corporations Act from managing corporations;
- (c) is absent from 2 or more consecutive ordinary meetings of the Board without leave of the Board and the Board resolves that his or her office be vacated; or
- (d) is removed from office by the Members at an ordinary or special general CA ANZ meeting convened with notice of its purpose; or being a Member:
 - (i) ceases to be a Member;
 - (ii) has one of the sanctions referred to in Section 5 of these By-Laws imposed upon him or her; or
 - (iii) becomes liable to be excluded from Membership under By-Law 23.

109. (Deleted July 2000).

110. (Deleted July 2000).

111. (Deleted July 2000).

Casual Vacancies

112.

(a) Any casual vacancy occurring in the office of a Director shall be filled by a new Director appointed by the CA ANZ Council.

(b) (Deleted August 2005).

113. The Director appointed to fill any casual vacancy shall hold the office only during the period for which the vacating Director would have held it if no vacancy had occurred.

114. The continuing Directors may act, notwithstanding any vacancy in the Board, provided that, if the number of continuing Directors at any time is less than the quorum fixed by these By-Laws, such continuing Directors may act, but only for the purpose of filling the vacancy.

115. (Deleted July 2000).

116. (Deleted July 2000).

117. (Deleted July 2000).

Meetings

118. The Board shall meet no fewer than 8 times per calendar year at such time or times and at such place or places as it may determine and may regulate its own proceedings. A Board meeting must also be called by the Chair of the Board where a written request is received by the Chair of the Board from any 3 CA ANZ Councillors (which may include the President and either or both of the Vice Presidents).

118A. A Directors' meeting may be held by conference telephone or videoconference technology or by using any other technology consented to by all the Directors which enables all participants to hear and participate in the proceedings. If a Director is unable to attend a Board meeting in person, he or she may, if a majority of the other Directors present at that or a previous meeting consent, participate in the meeting by telephone or any other

technology approved by the other Directors. A Director participating in such a Board meeting, or so participating in a Board meeting, will be deemed to have been present at the meeting and to have formed part of a quorum until the close of the meeting or until his or her link to the meeting is earlier disconnected. If any Director so participating in a meeting intends to leave the meeting, or disconnect his or her link to it, prior to the close of the meeting, he or she must announce his or her intention to do so to the Chair.

Office Bearers

119. (Deleted November 2014).

119A. (Deleted November 2014).

119B. The CEO of CA ANZ shall be appointed from time to time by the Board.

119C. The Chair of the Board shall be elected by the Directors of the Board. For clarity, the President and Vice Presidents cannot be elected as Chair of the Board.

Duration of Office

120.

(a) The offices of President and Vice Presidents shall be vacated on 31 December in the year in which they are appointed or if the holder of either such office:

- (i) dies, or resigns that office by resignation in writing to the Board;
- (ii) becomes disqualified pursuant to the Corporations Act from managing corporations;
- (iii) is removed from that office by Special Resolution passed at a special meeting of the CA ANZ Council convened with notice of the purpose; or
- (iv) ceases to be a Director.

Any casual vacancy in the offices of President or Vice President shall be filled at a meeting of the CA ANZ Council to be held as soon as practicable after the occurrence of the vacancy and notice of the intention to fill such vacancy shall be given to all the CA ANZ Councillors.

Convening of Meetings

121. A meeting of the Board may at any time be called by Chair of Board and shall be called by the Chair of the Board on receipt of a request in writing addressed to him or her by any 3 Directors.

121A. The President of the CA ANZ Council may at any time call a joint meeting between the CA ANZ Council and the Board on receipt of a request in writing addressed to the President by any 3 members of the CA ANZ Council (which may include the President and either or both of the Vice Presidents).

Notice

122. Reasonable notice of every meeting of the Board shall be given to each Director by telephone, fax, email or other electronic means, or in any other way consented to by the directors from time to time.

123. The notice shall specify the place, day and hour of meeting and shall contain, as far as practicable, a statement of the general nature of the business to be transacted at the meeting.

124. The accidental omission to give any notice or the non-receipt of any notice so served or the non-existence of any emergency shall not affect the validity of the proceedings at the meeting.

Chair of Meetings

125. At all meetings of the Board, the Chair of the Board or, in his or her absence, the President shall preside. If at any meeting neither the President nor the Chair of the Board shall be present at the time appointed for holding the same, the Directors present shall choose 1 of their number to be Chair of that meeting.

Quorum and Voting

126. Subject to the requirements of the Supplemental Charter or these By-Laws as to a special quorum in certain circumstances or as to a special majority:
- (a) one half of the total number of the Directors plus 1 (or if that number is a fraction, the next highest whole number) shall constitute a quorum; and
 - (b) any question or resolution submitted to any meeting of the Board for determination shall be decided by a majority of votes of the Directors then present either in person or by proxy provided by the absent Director to another Director who is present in person at the meeting.
- 126A. The CEO is entitled to receive all papers which a Director is entitled to receive, and, unless and to the extent otherwise determined by the Board, to attend all meetings of the Board and fully participate in the discussions of the Board, but is not entitled to vote on any question or resolution before the Board.
127. The Chair of the Board shall have a deliberative but not a casting vote and, in case of an equality of votes, the question or resolution submitted to the meeting shall be deemed to have lapsed.

Written Resolutions

- 128.
- (a) A resolution in writing a copy of which is served on every Director and signed by, or approved by an electronic mail message to the CEO to that effect from, at least three fifths of those Directors shall (subject as hereinafter mentioned) be as valid and effectual as if it had been duly passed by those Directors at a duly convened Board meeting.
 - (b) No such resolution shall be valid or effectual if, within 21 days of the date of giving notice of the resolution to every Director in accordance with By-Law 149, at least one-fifth of such Directors signify in writing under their hands their objection to the same. All such resolutions and objections shall be recorded in the minute book.
 - (c) This By-Law does not apply to any resolution which, under the Supplemental Charter or these By-Laws, is required to be passed by a specified number of Directors present at a meeting or by a specified majority of the Directors voting.

Establishment and Proceedings of Committees

- 128A. The Board may from time to time appoint such committees as it thinks fit for such purposes and with such powers, authorities and discretions as the Board may from time to time prescribe. Such committees may include persons other than Directors or Members.
129. Subject to the provisions of the Supplemental Charter and these By-Laws, the Board may:
- (a) fix the quorum of such committees;

- (b) delegate any of its powers to any such committee; and
- (c) lay down rules for regulating the proceedings of such committees.

129A. Without limiting the generality of By-Law 128A, the Board shall appoint an Audit and Risk Committee to:

- (a) ensure an appropriate level of diligence is applied to the review of financial performance, and in particular the annual accounts;
- (b) review:
 - (i) end of financial year statements including General Purpose Financial Report and related disclosures;
 - (ii) financial and other performance indicators and trends;
 - (iii) the findings and reports of the auditors;
 - (iv) risk management procedures; and
 - (v) extraordinary expenditures or financial issues;
- (c) recommend auditors;
- (d) address other matters referred by the Board from time to time; and
- (e) report findings of the Committee to the Board.

130. (Deleted July 2000).

Sub-Committees

131. Any committee formed by the Directors shall, in the exercise of the powers so delegated, comply with any regulations which, from time to time, may be imposed upon it by the Board but, and if and to the extent approved by the Board, and subject to any regulations imposed by the Board and to the provisions of the Supplemental Charter and these By-Laws, may sub-delegate its powers to sub-committees.

132. (Deleted July 2000).

Powers of Board

133. In accordance with Article 12 of the Supplemental Charter, the affairs of CA ANZ shall be managed by or under the direction of the Board and for such purposes the Board shall, *inter alia*, exercise absolute and exclusive powers (but without prejudice to its right to delegate the same in accordance with these By-Laws) in respect of the following:

- (a) the receipt, control and disposition of the moneys and other property of CA ANZ, including all prescribed subscriptions, fees and other amounts payable to CA ANZ;
- (b) the expenditure of any moneys received by or on behalf of CA ANZ, including by making payments to NZICA to enable it to discharge its functions under the NZICA Act and NZICA Rules;
- (c) the appointment and removal of the members of the NZICA Regulatory Board and the exercise of any powers conferred on the Board under or pursuant to the NZICA Rules;
- (d) the investment of any moneys received by or on behalf of CA ANZ in such investments as are authorised investments for trustees under the law of any jurisdiction in which Members may practice and also in any shares, stock, units, debentures or other securities of any nature

whatsoever listed on any of the Australian or overseas recognised stock exchanges and in deposits through the official or short-term money markets with selected companies from time to time approved for that purpose by the Board, with power from time to time to realise or vary such investments;

- (e) the appointment, removal or retirement of the CEO, agents and other officers and employees of CA ANZ and the remuneration of such persons;
- (f) the appointment of solicitors to act for CA ANZ;
- (g) the appointment of trustees to hold in trust for CA ANZ any property of CA ANZ;
- (h) the institution of legal proceedings in respect of any matter concerning the affairs of CA ANZ, and the prosecution, defence, compounding or abandoning of any legal proceedings instituted by or against CA ANZ or against any of its officers or employees;
- (i) the appointment of bankers to CA ANZ;
- (j) the promotion of improvements in the laws of any jurisdiction in which Members may practice thereof directly or indirectly affecting the profession of accountancy and the participation in public movements with a view to securing improvements in such laws;
- (k) the promulgation of Regulations including, without limitation, Regulations prescribing rulings and providing guidance on the standards of practice and professional conduct, including the technical standards, which CA ANZ requires to be observed; and
- (l) the assistance of necessitous cases of Members and their families, out of the funds of CA ANZ under its control.

133A. A Director may in exercising any power conferred on that director by the Supplemental Charter or these By-Laws have regard to the combined interests of CA ANZ and NZICA. The Board may from time to time delegate any of its powers and responsibilities to a director or an employee of CA ANZ or any other person. Any such delegate may, with the approval of the CEO or the Board, sub-delegate any of the delegated powers and responsibilities to another director, employee of CA ANZ or any other person subject to any regulations imposed by the Board, the Supplemental Charter and these By-Laws.

134. The Board may, from time to time, provide for the management of the affairs of CA ANZ at any place out of the Commonwealth of Australia or New Zealand, or in any territory of the Commonwealth of Australia or New Zealand or in any special locality in the Commonwealth of Australia or New Zealand in such manner as it thinks fit.

Attorney

135.

- (a) The Board may, at any time and from time to time, appoint any person under the common seal of CA ANZ to be the attorney of the Board for such purposes and with such powers, authorities and discretion (not exceeding those vested in or exercisable by the Board under the Supplemental Charter or these By-Laws) and for such period and subject to such conditions as the Board may from time to time think fit and the power of attorney may contain such provisions for the protection or convenience of persons dealing with the attorney as the Board thinks fit.
- (b) Any such attorney may be authorised by the Board to sub-delegate all or any of the powers, authorities and discretions for the time being vested in him or her.

Power to Borrow

136. The Board may, from time to time, raise or borrow any moneys required for the purposes of CA ANZ and secure the repayment of the same by any means it thinks fit.

Remuneration of Directors, Reimbursement and Allowances

136A. The remuneration of the Directors, President and Vice Presidents shall be based on market rates, determined by the CA ANZ Council, based on a recommendation from the Nominations and Governance Committee, within the parameters and principles approved by Members.

136AA. The Board may determine, based on market rates, the remuneration of:

- (a) the Chair of any committee or subcommittee of the Board who is not a Director; and
- (b) directors of any CA ANZ subsidiary entities who are not employees of any CA ANZ Entity or directors of CA ANZ.

137. The Board may pay the expenses incurred by Directors or other persons (whether or not members of CA ANZ) in attending meetings of the Board or of any committee or sub-committee thereof. The Board may also pay out of the funds of CA ANZ the expenses reasonably and properly incurred by the President or Vice Presidents or any other Director when acting in his or her official capacity for and on behalf of CA ANZ and may determine and pay the amount of any Presidential or other allowance.

Section 10 – Management

CEO and Regional Managers

138.

- (a) The CEO shall have the powers and duties prescribed by these By-Laws and the Regulations and, with the approval of the Board, may from time to time or at any time delegate all or any of such powers and duties to such person or persons and in such manner as may be so approved. Any such delegate may sub-delegate all or any of the delegated powers and responsibilities to any other person subject to the CEO's approval and any regulations imposed by the CEO and the By-Laws.
- (b) Regional Managers and Overseas Regional Managers shall have the powers and duties prescribed by these By-Laws and the Regulations and, with the approval of the CEO, may from time to time or at any time likewise delegate all or any of such powers and duties.

Office

139. The office of CA ANZ shall be at such place in the Commonwealth of Australia as the Board may from time to time determine.

Regional Offices

140. Each Regional office and each Overseas Regional office shall be at such place in that Region or Overseas Region as the Board may from time to time determine.

Minutes

141.

- (a) The Board, each Regional Council and each Overseas Regional Council respectively shall cause minutes to be taken for the purpose of recording the proceedings at their meetings and

at the meetings of the committees and sub-committees thereof respectively and at all meetings of Members, Regional meetings and Overseas Regional meetings.

- (b) The minutes of any meeting signed by the Chair thereof or by the Chair of the succeeding meeting shall be prima facie evidence of the transactions recorded in such minutes.
- (c) The Regional Manager of each Region shall, after every meeting of the Regional Council or of any committee or sub-committee thereof and the Overseas Regional Manager of each Overseas Region shall, after every meeting of the Overseas Regional Council or of any committee or sub-committee thereof, send to the CEO copies of the minutes of such meetings when they have been approved by the Chair thereof.

Registers

142.

- (a) The General, Regional and Overseas Regional Registers shall be maintained under the control of the CEO and the information contained within the Regional Registers and the Overseas Regional Registers shall be provided to the respective Regional Managers and Overseas Regional Managers as and when required so as to enable Regional Managers to comply with the requirements of these By-Laws and otherwise.
- (b) There shall be entered in the General Register the names, addresses and classes of Membership of all Individual Members; there shall be entered in each Regional Register the names, addresses and classes of Membership of all Individual Members of CA ANZ whose Registered Address is in that Region, and there shall be entered in the Overseas Regional Register the names, addresses and classes of Membership of all Individual Members of CA ANZ whose Registered Address is in that Overseas Region, or if not in an Overseas Region, any other region outside the Commonwealth of Australia or New Zealand.
- (c) Such other particulars shall be entered in the said Registers as the Board may from time to time prescribe.

Registered Address

- 143.** The Registered Address of a Member to be entered in the General Register and the relative Regional Register or Overseas Regional Register shall be the Member's place or principal place of business for the time being or, if a Member has no place of business, his or her place of residence for the time being or such other place as the Member may advise.

Change of Address

- 144.** Every Member of CA ANZ shall notify the CEO as soon as reasonably practicable of any change required to be made in his or her Registered Address for the purpose of the preceding By-Law.

Rectification

- 145.** The Board may, if satisfied that any particulars appearing on any Register are incorrect, order their removal and may order that the Register be rectified by making such further or other entries as it deems necessary.
- 146.** The Regional Manager or Overseas Regional Manager shall send to the CEO particulars of all information furnished to him or her by Regional members or Overseas Members respectively, which are relevant for inclusion in the General, Regional and Overseas Regional Registers.

Evidence

147. Subject to the powers of the Board under By-Law 145, the General Register shall be conclusive evidence of the particulars entered therein.

Closing of Registers

148. The General and each Regional Register and Overseas Regional Register may be closed for a period not exceeding 7 days immediately preceding the commencement of the period prescribed for service of notice of meetings of Members, Regional members or Overseas Members or the dispatch of voting papers pursuant to By-Law 96(b) (as the case may be) and only those Members whose names are entered in the relative Register at the time of such closing shall be entitled to be served with notice of meetings.

Service of Notices

149.

- (a) Any notice required to be given and any document required or permitted to be served or sent by any of these By-Laws or Regulations and any voting paper may be served upon any Member or person either personally or by sending it by Post to him, her or it at his, her or its address as shown in the General Register or which has been notified in writing by the Member or person to CA ANZ. Where a notice, document or voting paper is sent by post, or the means of accessing a notice and document or voting paper electronically is sent by post, service shall be deemed to be effected by properly addressing and posting an envelope or other package containing the notice, document or voting paper, and to have been made on the day after the date of its posting. Where a notice, document or voting paper is sent by facsimile transmission, service shall be deemed to be effected by properly addressing and transmitting the facsimile transmission and to have been made on the day following its dispatch (provided the sender shall have received a facsimile transmission report which indicates that the facsimile was sent in its entirety to the facsimile number of the addressee). Where a notice, document or voting paper is sent by email, or the means of accessing a notice, document or voting paper is provided by email, service shall be deemed to be effected by properly addressing and transmitting the email and to have been made on the day of its transmission (provided the sender has not received an email transmission report which indicates that the email was not transmitted to the email address of the addressee).
- (b) The non-receipt of such notice or voting paper shall not invalidate the proceedings of any meeting held in pursuance of such notice or in respect of which such voting paper was to be used.
- (c) Where a given number of days' notice or notice extending over any other period is required to be given, the day of service shall, unless it is otherwise provided, be counted in such number of days or other period.

List of Members

150.

- (a) The Board may in each year publish or cause to be published at the expense of CA ANZ or otherwise a list of the Members together with such other particulars in respect of CA ANZ or its objects as it deems advisable.
- (b) In such list Members may be distinguished in such way as the Board sees fit.

- (c) Such list shall be supplied to Members and others at such prices or gratuitously as the Board shall from time to time determine.

Bank Accounts

151. All moneys received on account of CA ANZ by the Board shall be promptly paid into the bank appointed by the Board to the credit of the account of CA ANZ.

Records

152. The Board shall cause proper books and records to be kept of the moneys received and expended and accounts showing details of income and expenditure and of CA ANZ's assets and liabilities.

Accounts

153. The accounts of CA ANZ shall, unless and until otherwise determined by the Board, be closed annually as at 30 June.
154. The Board shall cause to be prepared for each financial year a General Purpose Financial Report in accordance with Australian accounting standards which gives a true and fair view of the financial performance and position of CA ANZ. The Board shall cause the General Purpose Financial Report to be audited by the auditor of CA ANZ not less than 28 days before each ordinary general CA ANZ meeting.
155. Not less than 21 days before the ordinary general CA ANZ meeting, the Board shall cause copies of the annual report of the Board, the General Purpose Financial Report, and of the auditor's report to be:
- (a) placed on CA ANZ's website with a communication to Members that copies are available on the website, specifying the direct address on the website where the reports may be accessed; and
 - (b) Posted to each Member who has so requested.
- 155A. (Deleted August 2007).

Auditor

156. If there is a vacancy in the office of auditor of CA ANZ, an auditor shall be elected as the auditor of CA ANZ by the Members entitled to vote at the ordinary general meeting of CA ANZ.
157. (Deleted September 2002).
158. The auditor shall be an Individual Member of CA ANZ or a Chartered Firm but no CA ANZ Councillor, Director or Regional Councillor shall be eligible for election to the office of auditor.
159. In the event of the auditor being incapable of, or disqualified from, acting or, in the case of an extraordinary vacancy by death, resignation or otherwise, the Board shall appoint another auditor to fill the office until the next ordinary general meeting.

Indemnity

- 160.
- (a) Every CA ANZ Councillor, President, Vice President, Director, Regional Councillor, CEO, Regional Manager and Overseas Regional Manager and other officer of CA ANZ shall (notwithstanding any irregularity in their appointment) be indemnified by CA ANZ against, and it shall be the duty of the Board to pay out of the funds of CA ANZ vested in or under its control, all costs, losses and expenses which any such CA ANZ Councillor, President, Vice President,

Director, Regional Councillor, CEO, Regional Manager, Overseas Regional Manager or other officer incurs or becomes liable to by reason of any contract entered into or act or deed done by him or her in discharge of his or her duties except in so far as the same shall happen from their own respective wilful default.

- (b) No such CA ANZ Councillor, President, Vice President, Director, Regional Councillor, CEO, Regional Manager, Overseas Regional Manager or other officer shall be liable for the acts of any other such person or for joining in any receipt or document or for any other act of conformity or for any loss or expense happening to CA ANZ unless the same happen from his or her own wilful default.
- (c) For the purposes of By-Law 160(a) and (b) officer means each:
 - (i) current or former employee of CA ANZ;
 - (ii) member of any committee, sub-committee, panel or taskforce established by or with the approval of the Board;
 - (iii) member of any professional conduct tribunal or committee appointed in accordance with Section 5 of these By-Laws;
 - (iv) natural person appointed to a role to which the Board has resolved that the provisions By-Law 160 should apply.

Irregularities

161.

- (a) All acts done by any meeting of the Board or by a committee thereof shall, notwithstanding that it be afterwards discovered that there was some irregularity in the appointment of any Director or of the committee or that such person was ineligible for appointment, be as valid as if that person had been duly appointed to be a Director or member of the committee and was eligible for appointment.
- (b) The provisions of this By-Law extend to sub-committees, panels and taskforces established by or with the approval of the Board, and to Regional Councils and to committees of Regional Councils.

Seal

- 162.** The common seal of CA ANZ shall be in the custody of the Board and shall not be affixed to any document except by order of the Board and, subject to these By-Laws, every document to which the seal is affixed shall be signed by a Director and shall be countersigned by a second Director or the CEO or some other person appointed by the Board for the purpose.

Section 11 – Transitional Appointments

Regional Councils in Australia

- 163.** Notwithstanding By-Law 88(b), the terms of the initial Regional Councillors in respect of each Region in Australia appointed pursuant to By-Law 88(a)(ii) will be as follows:
 - (a) 1 Regional Councillor to hold office for a term of 1 year;
 - (b) 1 Regional Councillor to hold office for a term of 2 years; and
 - (c) 1 Regional Councillor to hold office for a term of 3 years, from 1 January 2020 following their appointment.

164. Each respective Regional Council in Australia shall determine by agreement the term of each Regional Councillor to reflect the terms set out in By-Law 163 in accordance with any guidelines approved by either the Board or the CA ANZ Council. However, in default of agreement, the term of each Regional Councillor shall be determined by lot.

Overseas Regional Councils

165. Overseas Regional Councils will be constituted on and from 1 January 2020 .

166. Notwithstanding By-Law 88(b), the terms of the initial Overseas Regional Councillors in respect of each Overseas Regional Council will be as follows:

- (a) 2 Overseas Regional Councillors to hold office for a term of 1 year;
- (b) 2 Overseas Regional Councillors to hold office for a term of 2 years; and
- (c) 2 Overseas Regional Councillors to hold office for a term of 3 years, from 1 January 2020 following their election.

167. Each Overseas Regional Council shall by agreement determine the term of each Overseas Regional Councillor to reflect the terms set out in By-Law 166. However, in default of agreement, the terms of the elected Overseas Regional Councillors will be determined by lot.

168. Within the 1 month period prior to 1 January 2020, the individuals elected as the initial Overseas Regional Councillors must collectively identify and consider 3 additional eligible Members for appointment to their respective Overseas Regional Councils.

169. Notwithstanding By-Law 88(b), the terms of the initial Overseas Regional Councillors appointed pursuant to By-Law 88(b)(ii) by their respective Overseas Regional Council will be as follows:

- (d) 1 Overseas Regional Councillor to hold office for a term of 1 year;
- (e) 1 Overseas Regional Councillor to hold office for a term of 2 years; and
- (f) 1 Overseas Regional Councillor to hold office for a term of 3 years, from 1 January 2020 following their appointment.

170. Each Overseas Regional Council shall by agreement determine the term of each Overseas Regional Councillor to reflect the terms of By-Law 169 in accordance with any guidelines approved by the Board or the CA ANZ Council. However, in default of agreement, the terms of the elected Overseas Regional Councillors shall be determined by lot.

CA ANZ Council

171. (Deleted 2023).

172. Notwithstanding By-Law 106A(e):

- (a) a representative from the Overseas Regional Council of Hong Kong will be appointed to the CA ANZ Council with effect from 1 January 2020;
- (b) a representative from the Overseas Regional Council of Singapore will be appointed to the CA ANZ Council with effect from 1 January 2023;
- (c) a representative from the Overseas Regional Council of Malaysia will be appointed to the CA ANZ Council with effect from 1 January 2026.

Thereafter, a representative from an Overseas Regional Council will be appointed to the CA ANZ Council with effect from 1 January 2029, and every 3 years after that, on rotation in order between the Overseas Regional Councils of Hong Kong, Singapore and Malaysia.

173. A representative from the UK Council will be appointed to the CA ANZ Council with effect from 1 January 2020.

NEW ZEALAND APPENDIX TO THE BY-LAWS

1 INTERPRETATION

Definitions

- 1.1 In this Appendix, unless the context otherwise requires:
- (a) **Auckland Region** means the Auckland and Northland Local Government Regions of New Zealand and any other area as decided by the Board.
 - (b) **Central North Island Region** means the North Island in New Zealand excluding the Auckland Region and excluding the Wellington Region and any other area as decided by the Board.
 - (c) **Charter** has the meaning given to that term in clause 4.6 of this Appendix.
 - (d) **Councillor** means a member of the New Zealand Council.
 - (e) **Local Committee** means the local committee established in accordance with clause 4 of this Appendix.
 - (f) **NZICA Member** means a member of NZICA.
 - (g) **Southern Region** means the South Island of New Zealand and any other area as decided by the Board.
 - (h) **Wellington Region** means the Wellington, Wairarapa, Manawatu and Whanganui Local Government regions of New Zealand and any other area as decided by the Board.

2 GENERAL

- 2.1 This Appendix sets out provisions specifically relating to NZICA and Members which are also NZICA Members or applying to become NZICA Members. These provisions apply in addition to the remainder of these By-Laws.
- 2.2 Members who are also NZICA Members must comply with these By-Laws (including this Appendix) in both their capacity as Members and as NZICA Members, subject to and in accordance with the terms of these By-Laws.

3 REQUIREMENTS FOR MEMBERSHIP OF NZICA AND USE OF DESIGNATIONS

- 3.1 The requirements for membership of NZICA, and for use of the designations "Chartered Accountant", "Associate Chartered Accountant" and "Accounting Technician" by NZICA Members, are set out in Appendix VII of the NZICA Rules.
- 3.2 The requirements for admission to membership of NZICA either as a "Chartered Accountant", "Associate Chartered Accountant" or "Accounting Technician" shall be consistent with the requirements prescribed by the Board in 'CR1 – Admissions, Readmissions and Membership and Notification Obligations'.

4 LOCAL COMMITTEES

- 4.1 Local Committees shall be established in such areas as the Board determines from time to time. The Board may also disestablish or amalgamate or adjust the boundaries of any Local Committees as it determines from time to time. The Local Committees and Committee areas as at the Effective Date are set out in clause 5.
- 4.2 For the purposes of this Appendix:

- (a) The members living in an area for which a New Zealand Local Committee has been established comprise the Local Committee area, unless the Board determines otherwise.
- (b) Any member may apply to the Board for approval to join a Local Committee area other than that in which they live. If approval is given, the member concerned shall be deemed for this purpose to live in that area for so long as that approval remains in effect.

4.3 The functions of a Local Committee shall be to:

- (a) provide input on local member segments, needs, and preferences;
- (b) identify local emerging issues;
- (c) identify local emerging talent;
- (d) facilitate access to local networks; and
- (e) carry out such other functions consistent with the NZICA Rules and these By-Laws as the Board and the Local Committee may agree from time to time.

4.4 Any member may apply to the Board to establish a Local Committee for their area. Any application will be assessed by the Board on the basis of:

- (a) geographical proximity to other Local Committees;
- (b) concentration of members in the proposed Local Committee area;
- (c) demand from members in the proposed Local Committee area;
- (d) economic viability of operating a further Local Committee; and
- (e) such other factors as the Board in its discretion determines appropriate in relation to the application.

4.5 Each Local Committee shall be appointed and shall structure itself in accordance with this Appendix.

4.6 For each Local Committee the Board shall approve from time to time a Local Committee Charter which shall recognise and be consistent with the functions of the Local Committees contemplated under clause 4.3 and set out clearly the reporting requirements of Local Committees to the CA ANZ Board.

4.7 Subject to the Charter and clause 6, each Local Committee shall regulate its own affairs and be accountable to the Board for all aspects of the Local Committee's operations.

5 LOCAL COMMITTEE AREAS

5.1 The areas for which New Zealand Local Committees are established shall be determined from time to time by the Board. The Board shall publish the areas for which New Zealand Local Committees are established on the CA ANZ website.

6 LOCAL COMMITTEE APPOINTMENTS AND STRUCTURE

6.1 (Deleted July 2019).

6.2 (Deleted July 2019).

6.3 (Deleted July 2019).

Appointment process for Local Committees

- 6.4 Local Committee appointments shall be made no later than the last month in the calendar year.
- 6.5 (Deleted July 2019).
- 6.6 Any member of the Local Committee area shall be eligible to be appointed to the Local Committee, other than a Provisional Member.
- 6.7 The New Zealand Council, with input from CA ANZ management regarding suitable candidates, shall appoint Members to the Local Committee.
- 6.8 Local Committee membership shall, to the extent possible, reflect the wider membership profile of the Local Committee area.
- 6.9 (Deleted July 2019).
- 6.10 (Deleted July 2019).
- 6.11 (Deleted July 2019).

Local Committee composition and Term of Office

- 6.12 There shall be no less than 5 nor more than 10 appointed members (including the Chair) of a Local Committee, as appointed by the New Zealand Council in accordance with clause 6.7.
- 6.13 Each Local Committee member:
- (a) shall hold office for a 3 year term commencing on 1 January in the year following his or her appointment, subject to clause 6.14; and
 - (b) is eligible for re-appointment in accordance with this Appendix for 1 further 3 year term.
- 6.14 A member of a Local Committee shall immediately cease to hold office if he or she:
- (a) ceases to be a member of CA ANZ or NZICA or the Local Committee, or is suspended from membership of CA ANZ or NZICA for any period;
 - (b) is absent from 2 consecutive meetings of the Local Committee without the Local Committee's consent;
 - (c) is certified as being mentally disordered under section 12 of the *Mental Health (Compulsory Assessment and Treatment) Act 1992 (NZ)* ;
 - (d) ceases to reside in the Local Committee area from which he or she was appointed;
 - (e) resigns from office; or
 - (f) is removed by a decision of the New Zealand Council.
- 6.15 One-third (or the nearest proportion thereof) of the Local Committee members in each Local Committee area shall retire from office each year, with effect on 31 December of that year.
- 6.16 The Local Committee members so retiring under clause 6.15 shall be those longest in office. As between 2 or more who have been in office an equal length of time, the Local Committee Members who retire shall, in default of agreement, be determined by lot.
- 6.17 If for any reason a member of a Local Committee vacates office prior to the expiry of their term then the Local Committee may appoint any member of the Local Committee area to hold office as a member of the Local Committee for the balance of the term of the former member.

- 6.18 Local Committees may from time-to-time appoint additional full Members on to the Local Committee as necessary to assist the Local Committee to fulfil its functions under clause 4.3.
- 6.19 Each Local Committee shall appoint a Chair from amongst its number. The Chair shall hold office for a term of 3 years and shall be eligible for re-appointment for a further term.
- 6.20 A Local Committee may establish such 1 or more sub-groups as it determines, provided each such Group:
- (a) has a clear and defined purpose;
 - (b) operates under an agreed Charter; and
 - (c) is approved by the Regional Manager.

7 THE NEW ZEALAND COUNCIL

- 7.1 Subject to clause 7.8A, the New Zealand Council shall comprise of the Chair and 16 Councillors consisting of 12 elected Councillors and 4 appointed Councillors.
- 7.2 The 12 elected Councillors are to be elected in accordance with paragraphs (a) – (d) below and clause 8:
- (a) members residing in the Auckland Region shall elect 4 Councillors;
 - (b) members residing in the Wellington Region shall elect 2 Councillors;
 - (c) members residing in the Central North Island Region shall elect 3 Councillors; and
 - (d) members residing in the Southern Region shall elect 3 Councillors.
- 7.3 The 4 appointed Councillors are to be appointed by the New Zealand Council.
- 7.4 The person holding office as the New Zealand Vice President of CA ANZ shall also be a member of the New Zealand Council by reason of holding that office, and shall be Chair of the New Zealand Council.
- 7.5 Any Director of CA ANZ and the Chair of the NZICA Regulatory Board and any executive officer of CA ANZ may attend and speak at meetings of the New Zealand Council but shall not be entitled to vote.
- 7.6 No member may be a member of both the New Zealand Council and the NZICA Regulatory Board at the same time, except for the New Zealand Vice President. No member shall be eligible to be elected a Councillor whilst he or she is in arrears in payment of any subscription, fee or other amount payable by him or her to CA ANZ.
- 7.7
- (a) New Zealand Councillors shall hold office for a term of 3 years and shall be eligible for re-election or appointment or re-appointment (as relevant) for a further term.
 - (b) One-third of the Regional Councillors shall retire from office each year with effect as of 31 December each year. The Regional Councillors so retiring shall be those longest in office. As between 2 or more who have been in office an equal length of time, the Regional Councillors who retire shall, in default of agreement, be determined by lot.
- 7.8
- (a) Where a Councillor ceases to hold office prior to the scheduled expiry of the Councillor's term of office, the members of the Council may (but need not) fill the

vacancy by appointing, subject to clause 7.6, a member residing in the same region as that in which members elected the Councillor ceasing to hold office and who is nominated by the elected Councillors from that region. A Councillor so appointed shall hold office only during the period for which the vacating Councillor would have held office if no vacancy had occurred.

- 7.9 A Councillor shall immediately cease to hold office if he or she:
- (a) ceases to be a member of NZICA or CA ANZ or is suspended from NZICA or CA ANZ for any period;
 - (b) is absent from 2 consecutive meetings of New Zealand Council without the New Zealand Council's consent;
 - (c) fails to fully discharge his or her duty as a Councillor without the leave of the New Zealand Council and the New Zealand Council resolves by way of special resolution that his or her office be vacated;
 - (d) is certified as being mentally disordered under section 12 of the *Mental Health (Compulsory Assessment and Treatment) Act 1992 (NZ)*;
 - (e) (Deleted 2023);
 - (f) resigns from office; or
 - (g) is removed by a resolution passed by 67% of members present at a general meeting of NZICA.
- 7.10 The New Zealand Council may from time to time constitute from its membership any committee of the New Zealand Council to discharge any of its functions, powers and duties, with any such committee regulating its meetings and passing its resolutions as it sees fit.
- 7.11 The New Zealand Council shall meet at least twice annually. Additional meetings may be convened at the direction of the New Zealand Vice President of CA ANZ or on written request to the New Zealand Vice President of CA ANZ from at least 11 Councillors.
- 7.12 Subject to the provisions of this Appendix, the procedure of any meeting of the New Zealand Council shall be determined by the New Zealand Council as it thinks fit.
- 7.13 10 days' written notice of a meeting of the New Zealand Council, or 72 hours' notice in a case of emergency, shall be given to each Councillor. The notice shall specify the place, day and hour of the meeting and shall contain as far as practicable a statement of the general nature of the business to be transacted at the meeting. The accidental omission to give any notice or the non-receipt of any notice shall not affect the validity of the proceedings at the meeting.
- 7.14 The quorum necessary for the transaction of the business of the New Zealand Council shall be not less than 9 Councillors.
- 7.15 The Chair of each meeting of the New Zealand Council shall be:
- 7.16 the New Zealand Vice President of CA ANZ; and
- 7.17 in the absence of the New Zealand Vice President of CA ANZ, a Councillor elected by the meeting.
- 7.18 Every Councillor has 1 vote. Questions arising at any meeting shall be decided by a majority of votes. In the case of an equality of votes, the Chair shall have a second or casting vote.

- 7.19 The Chair of any meeting of the New Zealand Council may, with the consent of the meeting, adjourn the meeting in which case:
- (a) no new business shall be transacted at the adjourned meeting; and
 - (b) no notice need be given of the adjourned meeting unless the meeting directs otherwise.
- 7.20 A resolution in writing a copy of which is served on every Councillor signed, or approved by an electronic mail message to the New Zealand Vice President of CA ANZ, by at least 10 Councillors, shall be as valid and effectual as if it had been passed at a meeting of the New Zealand Council duly convened and held. Any such resolution may consist of several documents in like form, each signed or approved by 1 or more Councillors.
- 7.21 The remuneration (if any) of the elected Councillors shall be determined from time to time by the Board of CA ANZ. The Board of CA ANZ may pay the expenses incurred by elected Councillors or other persons (whether or not members of NZICA) in attending meetings of the New Zealand Council or of any committee thereof.

8 RULES GOVERNING THE ELECTION OF COUNCILLORS

- 8.1 Where required, an election for the office of Councillor shall be held at least 30 days prior to the date fixed for the annual general meeting of CA ANZ.
- 8.2 Nominations for the office of Councillor shall be called by the NZICA Regulatory Board at least 30 days prior to the date fixed for the election.
- 8.3 For administrative purposes each member of NZICA shall be allocated to 1 of 4 Council regions based on where that member has a principal place of business or, if they have no principal place of business, then where that member principally resides according to the New Zealand Register of NZICA Members. The regions are the 4 New Zealand regions comprising the Auckland Region, the Wellington Region, the Central North Island Region, and the Southern Region.
- 8.4 Any member may be nominated as a candidate for election to the office of Councillor for their region by their Local Committee or by 2 members of their region.
- 8.5 Where the number of candidates nominated for the New Zealand Council in respect of a particular region:
- (a) equals the number of vacancies for that region that will arise for the next calendar year then the candidates shall be deemed to be elected to the New Zealand Council; or
 - (b) exceeds the number of vacancies for that region that will arise for the next calendar year, then an election shall be held in respect of that region.
- 8.6 The election of Councillors shall be conducted by postal and electronic vote and the following shall apply:
- (a) the NZICA Regulatory Board shall procure that there be appointed 2 scrutineers, neither of whom shall be a candidate for election or otherwise have a conflict of interest;
 - (b) where a member entitled to vote has advised CA ANZ of an electronic mail (**email**) address:
 - (i) at least 14 days prior to the date fixed for the election, the NZICA Regulatory Board shall procure that there be sent an email to every such member in the relevant region setting out the biographical details of each candidate, on-line

- polling papers and details of the procedure for on-line polling in respect of the election;
- (ii) the member entitled to vote shall then vote on-line using the on-line polling papers according to the procedure prescribed;
 - (iii) where a member entitled to vote has not advised CA ANZ of an email address:
 - (iv) at least 14 days prior to the date fixed for the election, biographical details of candidates and postal voting papers shall be sent to every such member in that region;
 - (v) the voting form shall be signed by the member entitled to vote; and
 - (vi) voting under this paragraph (c) can be effected by way of post or delivery or facsimile transmission;
- (c) all votes, in whatever form, shall be received by the scrutineers not later than 5.00pm on the date fixed for the election;
 - (d) within 24 hours, the scrutineers shall count the postal votes cast for each candidate and collate those votes made by way of on-line poll stating
 - (i) the total number of votes received;
 - (ii) the number of votes rejected;
 - (iii) the grounds for rejection; and
 - (iv) the total number of votes in favour of each candidate;
 - (e) every member entitled to vote shall be entitled to 1 vote only, irrespective of the method of voting chosen. If it is found that a member has voted more than once, or the member has not voted in accordance with the relevant prescribed procedures, the member's vote shall be void;
 - (f) if there is an equality of votes, the New Zealand Vice President of CA ANZ shall give a casting vote and complete the election;
 - (g) the results shall be notified to the region, the candidates and the New Zealand Council
 - (h) Deleted July 2019;
 - (i) all voting papers shall be secured by the scrutineers and retained by them for 1 month after the election when they shall be destroyed; and
 - (j) any member who is a Provisional Member under these By-Laws shall not be entitled to vote.

9 FEES

- 9.1 Every member shall pay any sum prescribed by the NZICA Regulatory Board or CA ANZ (to NZICA or CA ANZ as directed by the Board from time to time) including sums payable as:
- (a) Admission fees;
 - (b) Membership fees;
 - (c) Certificate of Public Practice fees;
 - (d) Practice Review fees;

- (e) Approved company fees;
- (f) A fee where the amounts at paragraphs (a) to (e) above become overdue (in addition to any interest that may become payable on such amounts).

9.2 The NZICA Regulatory Board or CA ANZ may prescribe different fees for different classes or sub-classes of membership of CA ANZ and/or NZICA.

10 TRANSITIONAL PROVISIONS

Elected Councillors

- 10.1 Each of the Councillors who are elected by the Auckland Region and Wellington Region as at the Effective Date and whose terms conclude on 31 December 2019, shall not be replaced or re-elected.
- 10.2 The Councillor elected to represent the Rest of North Island Region on 22 March 2019 shall have a term that concludes on 31 December 2019 and following this shall not be replaced or re-elected.
- 10.3 A Councillor shall be elected to represent the Southern Region in September 2019 and shall have a term that concludes on 31 December 2019 and following this shall not be replaced or re-elected.
- 10.4 Notwithstanding By-Law 88(b) and clause 7.7, the New Zealand Council shall vary the terms of the Councillors elected in 2020 or 2021 as deemed appropriate in order to achieve the annual one-third retirement of Councillors required under clause 7.7(b).

Appointed Councillors

- 10.5 Notwithstanding By-Law (b) and clause 7.7, the terms of the Councillors appointed by the New Zealand Council pursuant to By-Law (ii) and clause 7.3 of will be as follows:
 - (a) 1 Councillor to hold office for a term of 2 years; and
 - (b) 2 Councillors to hold office for a term of 3 years, from 1 January 2020 following their appointment.
- 10.6 The New Zealand Council shall determine by agreement the term of each appointed Councillor to reflect the terms set out in clause 10.5 in accordance with any guidelines approved by either the Board or the CA ANZ Council. However, in default of agreement, the term of each Councillor so appointed shall be determined by lot.

Local Committees

- 10.7 (Deleted 2023).
- 10.8 Local Committee members will be appointed for commencement with effect from 1 January 2020 in accordance with clauses 6.4 to 6.8.
- 10.9 Notwithstanding clause 6.13(a), the terms of the initial Local Committee members appointed by the New Zealand Council will be as follows:
 - (a) one-third will hold office for a term of 1 year;
 - (b) one-third will hold office for a term of 2 years;
 - (c) one-third will hold office for a term of 3 years, from 1 January 2020 following their appointment.

10.10 The New Zealand Council shall determine by agreement the term of each Local Committee member to reflect the terms set out in clause 10.9 in accordance with any guidelines approved by either the Board or the CA ANZ Council. However, in default of agreement, the term of each Local Committee member so appointed shall be determined by lot.

Witness Under my hand on 25/1/ 2024

David Hurley

Governor-General

