

**e-CTIM GEN 24-2015**

**11 December 2015**

**TO ALL MEMBERS**

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**MEMBERSHIP SUBSCRIPTION**

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The Institute would like to inform all members that the membership subscriptions for 2016 are due on 31 January 2016 in accordance with article 19 (b) of the Memorandum and Articles of Association

The payment advices for the current year membership subscriptions were sent out in the previous year (December 2014). The payment advice did not indicate that GST was chargeable. Due to the fact that the Institute is a company limited by guarantee and a non-regulatory body, GST on membership subscription is applicable and should have been prorated from 1<sup>st</sup> April 2015.

The Council determined that the Institute will absorb this prorated GST for 2015. The Council has also determined that GST will be payable by members for the subscription year 2016 onwards.

Due to the application of GST, the Institute will issue GST tax invoices for membership subscriptions payable in early January 2016.

Once again, members are reminded that subscriptions are due and payable on or before 31 January 2016

On behalf of the Council

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