

COMPANIES ACT, 1965

---

COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL

---

MEMORANDUM OF ASSOCIATION  
OF  
CHARTERED TAX INSTITUTE OF MALAYSIA

---

1. The name of the Company is "CHARTERED TAX INSTITUTE OF MALAYSIA" (hereinafter referred to as "the Institute").
2. The registered office of the Institute will be situated in Malaysia.
3. The objects for which the Institute is established are:-
  - a) To provide an organisation for persons interested in or concerned with taxation matters in Malaysia.
  - b) To advance the status and interest of the taxation profession.
  - c) To exercise professional supervision over the Members of the Institute and frame and establish rules made herein for observance in matters pertaining to professional conduct.
  - d) To hold conferences and meetings for the reading of papers and the delivery of lectures, and for the acquisition and dissemination of other means of information connected with the profession of taxation.
  - e) To encourage the study of taxation and allied subjects and for that purpose to provide scholarships and bursaries and the donation on such terms and conditions as may from time to time be prescribed of a prize or other rewards or distinctions.
  - f) To grant pensions or gratuities to or to establish a superannuation fund for employees of the Institute.
  - g) To borrow or raise any money that may be required by the Institute upon such terms as may be deemed advisable and in particular by mortgage or charge on all or any part of the property of the Institute.
  - h) To form a library for the use of members, provisional members and registered students and to collect, collate and publish information of service and/or interest to members of the profession.
  - i) To promote and to join any other body of taxation professionals with similar objects with a view to the attainment of the above objects or any of them.
  - j) To procure the Institute to be registered or recognised in any overseas country or place and to exercise any of the objects or powers.

- k) To amalgamate or merge with the companies, institutes, societies or associations having objects similar to those of the Institute and which are prohibited by their constitution from distributing their income and property amongst their members to an extent at least as great as is imposed on the Institute by Clause 4 hereof.
- l) To affiliate, as the Institute thinks fit, with any body or organisation whether in Malaysia or abroad whose interests and or objects are similar, related or complementary to those of the Institute.
- m) To purchase, take on lease or otherwise acquire for the purposes of the Institute and to hold any estates, lands building assessment or other interests in immovable property, and any movable property or interests in movable property and to sell and let on lease or otherwise dispose of or grant rights on any movable or immovable property belonging to the Institute, PROVIDED that the Institute shall not acquire or hold any land without the licence of the Minister.
- n) To take any gift of property, whether subject to any special trust or not, for any one or more of the objects of the Institute.
- o) To take such steps by personal or written appeals, public meetings or otherwise, as may from time to time be deemed expedient for the purpose of procuring contributions to the funds of the Institute in the shape of donations, annual subscriptions or otherwise.
- p) To print and publish any newspaper, periodicals, books or leaflets that the Institute may think desirable for the promotion of the objects of the Institute.
- q) To sell, manage, lease, mortgage, dispose of, or otherwise deal with all or any part of the property of the Institute provided that the Institute shall not develop or turn into account any interest in such properties for commercial purposes.
- r) To invest any monies of the Institute, not immediately required for any of its objects, in such manner as may from time to time be determined.
- s) To borrow and raise money for the purposes of the Institute and to secure the repayment thereof in such manner as the Institute may think fit and in particular to mortgage or charge the undertaking and all or any of the Institute's property (both present and future) and to purchase, redeem, or pay off any of such securities.
- t) To appoint and remunerate agents, persons and representatives and to retain their services for such duration as may be considered necessary for the purposes of the Institute.
- u) To work in close co-operation with the authorities in Malaysia and to enter into arrangements with the Government State or Federal or any authorities and to obtain from any such Governments or authorities any rights that may seem conducive to the Institute's objects or any of them.
- v) To provide or subscribe to a superannuation fund or such other pension or other funds and to make or establish such arrangements or schemes for the benefit of employees of the Institute or otherwise to assist any such employees, their widows, children and dependents.
- w) To pay all costs, charges and expenses incurred or sustained in, or about the promotion and establishment of the Institute and to remunerate any person or persons for the services rendered in the promotion and establishment of the Institute.
- x) To set up branch or regional offices or local centres.

- y) To do all such other lawful things as are incidental or conducive to the attainment of the above objects, or any of them.
- z) To make donations for patriotic or for charitable purposes.

The powers set forth in the Third Schedule to the Companies Act, 1965 shall not apply to the Institute except in so far as the same are expressly repeated and included (whether with or without modifications) in Clause 3 hereof PROVIDED ALWAYS THAT:-

- (i) Where any such of the powers are expressly included in the Memorandum, such power shall have no effect without the approval in writing of the Minister.
- (ii) Notwithstanding the foregoing paragraph, Clause 3 of the Memorandum shall be read and construed without reference to the powers of the Third Schedule.

Provided always that the Institute shall not support with its funds any political organisation or endeavour to impose on or procure to be observed by its member or others any regulations restrictions or conditions which if any object of the Institute would make it a trade union within the meaning of the trade union laws of Malaysia.

4. The income and property of the Institute wheresoever derived shall be applied solely towards the promotion of the objects of the Institute as set forth in this Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise, howsoever, by way of profit to the Members of the Institute.

Provided that nothing herein shall prevent in good faith of payment of remuneration to any officer, agent or servant of the Institute or to any member of the Institute in return for any services actually rendered to the Institute or prevent the payment of interest at any rate to be determined by the Institute on money lent or reasonable and proper rent for, premises demised or let by any member to the Institute, but so that no member of the Council or governing body of the Institute shall be appointed to any salaried office of the Institute or any office of the Institute paid by fees and that no remuneration or other benefit in money or money's worth shall be given by the Institute to any member of such Council, Committee or governing body except in repayment of out-of-pocket expenses, travelling and subsistence allowance and interest at a rate determined by the Council on money lent or reasonable and proper rent for premises demised or let to the Institute.

5. 'Deleted'
6. No addition, alteration or amendment shall be made to or in the Memorandum and Articles of Association for the time being in force unless the same shall have been previously submitted to and approved by the Minister for the time being administering the Companies Act.
7. Clauses 4 and 6 are conditions upon which a licence is issued by the Minister charged with the responsibility for companies.
8. The liability of the Members is limited.
9. Every Member of the Institute undertakes to contribute to the assets of the Institute, in the event of the same being wound up during the time that he is a Member, or within one year afterwards, for payment of the debts and liabilities of the Institute contracted before the time at which he ceases to be a Member, and of the cost, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Ringgit One Hundred (\$100).

10. If upon winding up or dissolution of the Institute there remains, after the satisfaction of all debts and liabilities, any property whatsoever the same shall be given or transferred to an institution or institutions approved under Section 44(6) of Income Tax Act 1967 at or before the time of winding up or dissolution and in default thereof, disposal of such property shall be as determined by a Judge of the High Court of Malaya.
11. Proper accounts shall be kept of monies received and expended by the Institute, and the matter in respect of which such receipts and expenditure take place, and of the property, credits and liabilities of the Institute, and subject to any reasonable restriction as to the time and manner of inspecting the same that may be imposed in accordance with the regulations of the Institute for the time being shall be opened to the inspection of the Members at least once in every year the accounts of the Institute be audited in such manner as may be required by the Act, the Articles of Association and any rules made thereunder by one or more approved Company Auditor or Auditors.

## COMPANIES ACT, 1965

---

### COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL

---

### ARTICLES OF ASSOCIATION OF CHARTERED TAX INSTITUTE OF MALAYSIA

---

#### **PRELIMINARY**

1. The Regulations in Table A in the Fourth Schedule to the Companies Act, 1965 shall not apply to the Institute, except so far as the same are repeated or contained in these Articles.

#### **INTERPRETATION**

2. In these Articles unless the subject or context otherwise requires, the words standing in the first column of the table next hereinafter contained shall bear the meanings set opposite to them respectively in the second column thereof:-

The Institute	:	Chartered Tax Institute Of Malaysia
The Act	:	The Companies Act, 1965 or such other Acts or amendments relating to Companies in force from time to time.
These Presents	:	The Memorandum of Association and these Articles of Association and any rules, and regulations of the Institute from time to time in force.

Corporate Secretary	:	Is a company secretary defined under Section 139A of the Act and exclude a company employed by the Institute to maintain the statutory records of the Institute.
Member	:	Includes unless otherwise stated an Associate Member, or a Fellow, but does not include an Honorary Member.
Registered Student	:	Students who are registered pursuant to Article 12 hereof.
Provisional Member	:	A person of the category referred to in Article 12 hereof
The Council	:	The Council for the time being hereby constituted.
The Office	:	The registered office of the Institute.
The Seal	:	The Common Seal of the Institute.
Month	:	A calendar month.
Prescribed Examinations	:	The examinations prescribed by the Council for candidates for admission into the membership of the Institute.
Minister	:	The Minister charged with the responsibility for companies.
Register	:	The Register of the Members of the Institute to be kept pursuant to the Act.
MIA	:	The Malaysian Institute of Accountants or its successor with such other name it may be called.
Term of office of Council Member	:	Date of election of a Council Member until date of retirement
In writing	:	Written, printed, lithographed, photographed and other modes of representing or reproducing words in visible form.

Words importing the singular number shall include the plural number and vice versa.

Words importing persons shall include corporations, firms, registered associations and societies and commercial organisations and nominee of such organisations.

Subject as aforesaid, any words or expressions defined in the Act shall, except where the subject or context forbids, bear the same meanings of these Articles.

## **CONSTITUTION**

Authorised Membership	3.	The number of members with which the Institute proposes to be registered is not to exceed five thousand (5,000) but the Councils may from time to time register an increase of members.
-----------------------	----	---

## MEMBERS

- |                               |  |
|-------------------------------|--|
| Members of the Institute      | 4. The names of the subscribers to the Memorandum and Articles of Association and such other persons as shall be admitted to membership in accordance with these Articles shall be entered in the Register of Members accordingly.   |
| Classes and Status of Members | 5. There shall be the following classes of Members, namely Associate Members and Fellow Members.<br>The class to which a Member belongs is herein referred to as his status.   |
| Conditions of Membership      | 6. (1) For admission as a Member of the Institute every applicant shall in any case where these Articles so require pass the prescribed examinations (unless exempted therefrom as hereinafter provided), comply with the requisites of these Articles for membership and also comply with such other conditions as the Council may prescribe either generally or in any particular case.  |
| Conditions of Application     | <p>(2) Every applicant shall apply in a prescribed form and pay prescribed fees as the Council may from time to time determine and shall agree that if admitted as a Member he will be bound by the provisions of These Presents.</p> <p>(3) The Council may in its discretion and without being required to assign any reason therefor refuse to accept any application for admission to membership of the Institute or for a change in the status of a Member.</p> |

## ASSOCIATE MEMBERSHIP

- |                                    |   |
|------------------------------------|---|
| Qualifications of Associate Member | <p>7. Associate membership shall be open to -</p> <p>(a) Any person who has passed the Advanced Course examination conducted by the Department of Inland Revenue or the Inland Revenue Board Malaysia or the relevant examination conducted by Royal Customs Malaysia, as determined by the Council, and who has not less than five (5) years experience in practice or employment relating to taxation matters approved by the Council;</p> <p>(b) Any person whether in practice or in employment who for the purposes of the Income Tax Act, 1967 as amended or an advocate or solicitor of the High Court of Malaya, Sabah and Sarawak and who has had not less than three (3) years practical experience in practice or employment relating to taxation matters approved by the Council;</p> |
|------------------------------------|---|

- (c) Any person who is registered with MIA as a Chartered Accountant with a Practising Certificate and who has had not less than three (3) years experience in practise or employment relating to taxation matters approved by the Council.
- (d) Any person who is registered with MIA as a Chartered Accountant and who has had not less than three (3) years practical experience in practice or employment relating to taxation matters approved by the Council after passing the examinations specified in Part I of the First Schedule or the final examinations of the associations of accountants specified in Part II of the First Schedule to the Accountants Act 1967;
- (e) Any person who is registered with MIA as a Licensed Accountant and who has had not less than five (5) years practical experience in practice relating to taxation matters approved by the Council after admission as a licensed accountant of the MIA under the Accountants Act, 1967;
- (f) Any Registered Student or Provisional Member who has passed the examinations prescribed under Article 13 (unless the Council shall have granted exemption from such examinations or parts thereof in accordance with Article (14) and who has had not less than five (5) years practical experience in practice or employment relating to taxation matters approved by the Council.
- (g) Any person who is a full member of any professional body approved by the Council or who has any other relevant qualification approved by the Council and who had not less than five (5) years practical experience in practice or employment relating to taxation matters.

The list of approved professional bodies for the purposes of Article 7(g) are:-

- (a) Institute of Chartered Accountants in England and Wales;
- (b) Association of Chartered Certified Accountants (United Kingdom);
- (c) Institute of Chartered Accountants in Australia;
- (d) Australian Society of Certified Practising Accountants;
- (e) New Zealand Chartered Accountants;
- (f) Chartered Institute of Cost and Management Accountants (United Kingdom).

- |   |     |   |
|---|-----|---|
| Qualifications of Fellow                                  | 8.  | <p>(1) A Fellow may be elected by the Council provided the applicant has been an Associate Member for not less than five (5) years and in the opinion of the Council he is a fit and proper person to be admitted as a Fellow Member and has met any other requirements imposed by the Council.</p> <p>(2) Notwithstanding Article 8(1) the first Council Members shall be deemed to be Fellow Members of the Institute.</p>  |
| Power to Dispense with Requisites of Membership or Status | 9.  | <p>The Council may by special resolution, by virtue of his experience in taxation matters or for valuable services rendered in advancing the interest of the profession or for any special reason it may deem sufficient, dispense with all or any of the requirements of Articles 7 and 8 and admit any person to membership in the Institute in such status as it thinks fit or grant a change in status to any member.</p> |
| Admission of Member of any other Institute                | 10. | <p>A member of any Institute of Taxation which the Council thinks fit to recognise may be admitted to membership of the Institute on such terms and conditions as prescribed from time to time by the may be Council.</p>   |

#### **HONORARY FELLOW**

- |                              |     |   |
|------------------------------|-----|---|
| Admission of Honorary Member | 11. | <p>The Council may given recognition to any person (not being a Member of the Institute) who has rendered distinguished service to the Institute or has contributed significantly in terms of contributing knowledge and experience in the field of taxation by conferring upon Him Honorary membership of the Institute. An Honorary Member shall not be entitled to hold any office, vote at Member Meetings or be elected to the Council of the Institute.</p> |
|------------------------------|-----|---|

#### **PROVISIONAL MEMBERSHIP**

- |                          |      |  |
|--------------------------|------|--|
| Admission of Provisional | 12A. | <p>(1) Any Registered Student who has passed the examinations prescribed under Article 13 (unless the Council shall have granted exemption from such examinations or parts thereof in accordance with Article 14) but who have not satisfied the requirements of practical experience for admission as a member may be admitted as a provisional member of the Institute upon an application made.</p> <p>(2) A provisional member is entitled to all privileges accorded to members except that he shall not be entitled to vote in any meeting of members.</p> |
|--------------------------|------|--|



- (3) Any provisional member of the Institute may describe himself as Provisional member of MIT but he shall not be entitled to use any letters or abbreviation to indicate his provisional membership.
- (4) A provisional member of the Institute is entitled to be issued a certificate to indicate his membership as a provisional member.
- (5) All provisional members are required to observe the rules and regulations made by the Council under the provisions of Article 22. Provisional members who fail to observe the rules and regulations of the Institute may be required to answer a complaint before the Disciplinary Committee pursuant to Article 25. Provisional members shall be subjected to the same procedures, obligations, rights and liabilities of members of the Institute as contained in the provisions of Articles 26 and 27.

In addition to the above, any provisional member who has been found to have breached any of the rules and regulations of the Institute may have his provisional membership suspended for a duration as determined by Council or have his provisional membership revoked. Any provisional member whose membership has been revoked may not be eligible to apply for membership of the Institute until such time as when the Council removes the revocation on the recommendation of the Disciplinary Committee of the Institute upon an appeal by the provisional member.

- (6) A provisional member, upon complying with the requisites of these Articles for membership and also comply with such other conditions and possess such other qualifications as the Council may prescribe either generally or in any particular case, shall apply for Associate membership with the Institute.

#### **REGISTERED STUDENT**

##### **Qualification and Requisites of Registered Student**

- 12. (1) No person who is not engaged in employment, practice or study relating to taxation matters approved by the Council shall be registered as a student.
- (2) The following persons shall be eligible for registration as students:
  - (a) Holders of the Higher School Certificate, Sijil Tinggi Pelajaran or their equivalent with two (2) principle passes obtained in any one sitting.

- (b) Graduates of any university approved by the Council.
  - (c) Persons who can produce evidence to the satisfaction of the Council of success in any examination which is recognised by the Council as providing a satisfactory test of general education.
- (3) The Council shall from time to time publish a list of the universities so approved and of the examinations so recognised.
  - (4) The examinations of the Institute as prescribed under Article 13 may be attempted only by the Registered Students.

### EXAMINATIONS

#### Scope and Conditions of Examinations

- 13. The Council may from time to time prescribe the number of examinations, the times and places at which they shall take place, the mode in which they shall be conducted, the subjects to be embraced therein, the knowledge necessary for passing and the tests by which such knowledge shall be ascertained, the examination fees payable by candidates and generally all such matters in connection with such examinations as it may deem necessary.

#### Exemptions from and Deferral of Examinations

- 14. The Council may exempt any person from the whole or any part of the prescribed examinations on the grounds that he has passed examinations which in the opinion of the Council are of equivalent standard to the prescribed examinations to present himself for the whole or any part of a subsequent examination.

#### Appointment of Board of Examiners

- 15. A Board of Examiners or Boards of Examiners shall from time to time be appointed by and hold office at the will of the Council for the purpose of examining candidates for admission to membership of the Institute and may comprise of such persons whether Members of the Institute or not as the Council shall deem proper.

#### Changes in and Fees of Board Of Examiners

- 16. The Council shall have power at any time:
  - (a) To remove any Member of a Board of Examiners and appoint another in his stead.
  - (b) To fill any vacancy in a Board of Examiners otherwise howsoever occurring.
  - (c) To increase or reduce the number of Members of a Board of Examiners.

- (d) To fix fees payable to Members of a Board of Examiners and to pay such fees.

### **FEES AND SUBSCRIPTION**

Power to Prescribe Fees  
and Subscription

- 17. The Council -
  - (a) shall prescribe the fees payable by applicants for admission as registered students, provisional members and to each class of membership of the Institute;
  - (b) shall prescribe the annual subscription payable by provisional members and the several classes of Members of the Institute and may for special reasons prescribe different rates of subscription payable by Members of the same class;
  - (c) may determine what proportion of the said annual subscription shall be allocated in payment for any journal which may be adopted as the official journal of the Institute;
  - (d) may raise any special levy for particular purposes in furtherance of the objects of the Institute from Members with the consent of a General Meeting of the Institute.

Payment of  
Admission Fee

- 18. Admission fees shall be payable together with the applications for registration as students or to admission as members. Such fees will be refunded if the application is not approved by the Council.

Payment of Annual  
Subscription

- 19. (a) Every person who becomes entitled to admission as a Member shall before his name is entered in the Register and before he becomes entitled to the privileges of membership pay his first annual subscription according to the status in which such person is entitled to admission and shall so long as he continues as a Member pay the annual subscription according to his status for the time being. Every member granted a change in status shall thereupon pay such additional fee for the year then current as may be prescribed.
- (b) Annual subscriptions shall be payable in advance on admission and thereafter annually before January 31 of each year.

### **CERTIFICATES**

Certificates of

- 20. (1) A Certificate of Membership in the prescribed

## Membership

form shall be issued to each Associate Member, Fellow Member and Honorary Member.

- (2) Every Certificate of Membership shall be signed by the President or Deputy President and counter-signed by the Registrar of the Institute. The approval of Council for admission of a Member shall be deemed to be the authority given under Article 76 for the affixing of the Seal on the Certificate.
- (3) Every Certificate issued or made by the Institute shall notwithstanding the payment of any fees remain the property of the Institute and shall be returned by the recipient on demand made therefor by the Council and if any person neglects or refuses to return or deliver up any such certificate on such demand, legal proceedings may be taken by the Council concerned for the recovery thereof.

## Copies

- (4) No Member shall without the consent in writing of the Council first had and obtained make or cause to be made by any means whatever any replica of any Certificate of the Institute and every such replica shall become and always remain the property of the Institute.

## Replacement of Certificate

- (5) If a Certificate is defaced, lost or destroyed it may be replaced on payment of such fees (if any) and on such terms (if any) as to evidence as the Council thinks fit.

## DESIGNATIONS

### Designations of Members

- 21. Any Member of the Institute so long as he remains a Member may use after his name in the case of a Fellow Member the letters F.T.I.I. and in the case of an Associate the letters A.T.I.I or any other designatory letters as the Council and the Institute may determine.

## PROHIBITION OF CERTAIN ACTS AND CONDUCT

### Regulations on Conduct Of Members

- 22. The Council may make rules and regulations for the conduct of sound taxation practice and promotion of the interests of the taxation profession and may prohibit such acts and regulate the conduct of Members in that regard as it thinks fit and it may provide penalties (including forfeiture of Membership) for those Members who may commit a breach thereof or who may not observe the provisions of any such rule.

## CESSATION OF MEMBERSHIP

### Resignation of Membership

- 23. Any member desirous of resigning this membership shall forward his written resignation together with his Certificate or

Certificates of Membership of the Institute to the Secretary, and the Council may accept his resignation on payment of all subscriptions and fees (if any) then due and owing by him.

- |  |     |     |  |
|--|-----|-----|--|
| Suspension or Forfeiture of Membership | 24. | (1) | The Council may suspend a Member for such period as the Council shall determine, may declare his membership forfeited, may admonish, censure and/or fine a Member if-  |
| Breach of Rules of Articles            |     | (a) | In the opinion of the Council he has been guilty of a breach or failure to observe the provisions of any Rule made under the provisions of Article 22 or of any breach of Article 21.  |
| Dishonourable Conduct                  |     | (b) | In the opinion of the Council he has been guilty of dishonourable practices, or conduct derogatory to his profession or conduct which is not in the best interests of the Institute or the Members of the Institute.   |
| Admission by Improper Means            |     | (c) | In the opinion of the Council, his admission was obtained by improper means.   |
| Ceasing to Hold Qualifications         |     | (d) | He has ceased to hold the necessary qualifications for membership prescribed by these Articles or his qualifications have been withdrawn for any reasons whatsoever, except where such cessation to hold qualifications from or withdrawal of such qualification by any other professional body is only as a direct result of his voluntary resignation from membership of the said professional body. |
| Bankruptcy                             |     | (e) | He has become bankrupt or insolvent.   |
- and in default of payment by the Member of any such fine and/or any other sum of money ordered by the Council to be paid to it by such Member or failure to comply with any other or directive from the Council may so suspend or declare his membership forfeited.
- (2) During the period of suspension of a Member, he shall be deemed not to be a Member of the Institute but upon the expiration of such period his rights shall be revived.
- (3) A Member whose membership has been declared forfeited shall cease to be a Member and his name shall be removed from the Register.

Return of Certificate	(4)	A Member who has resigned shall deliver up his certificate or certificates of membership to the Institute.
	24A	The Council shall appoint an Investigation Committee to investigate any complaint received by the Institute for breach of professional conduct and ethic by any Member. If the findings establish a prima facies case, the Investigation Committee shall determine the charge against the Member concerned and refer the case to the Disciplinary Committee.
Disciplinary Committee	25.	The Council may appoint a Committee of the Council to be called the Disciplinary Committee and may delegate to such Committee all or any of the powers conferred on it by Article 24.
Hearing to Consider Conduct of a Member	26. (1)	The powers conferred on a Council by Article 24 shall not be exercised until a report on the matter in question has been made to the Disciplinary Committee by an Investigation Committee appointed for that purpose and until a hearing of the Council or the Disciplinary Committee has been held for the purpose of considering such matter of which hearing the Member has been given not less than fourteen days' previous notice in writing specifying the matter or matters to be considered and at which hearing such Member shall be given the opportunity of being heard by himself, his solicitor or counsel or by some other Member on his behalf and of presenting such evidence as he may desire.
Procedure at Hearing	(2)	The proceedings at every such hearing shall be conducted in such manner as the Disciplinary Committee may from time to time prescribe.
Council/Disciplinary Committee may engage Solicitor or Counsel	(3)	The Council or its Disciplinary Committee may itself engage a solicitor or counsel to assist it at such hearing.
Non-disclosure of Source of Information	(4)	The Council and Disciplinary Committee shall not be under any obligation to disclose to the Member concerned or any other Member the source of any information giving rise to such proceedings.
Public Notice of Suspension or Forfeiture of Membership	27.	Public notice of any suspension or forfeiture of membership or any censure or admonishment of a Member or any fine imposed upon a Member may be published in such manner as the Council shall deem fit and the Certificate or Certificates of Membership of the Institute of the Member so suspended or expelled shall in either case be delivered to the Council to be retained during his suspension or to be cancelled.

Forfeiture of Membership  
For Non-Payment of  
Subscriptions or Other  
Approved Dues

28. If any Member's subscription or other approved dues is overdue for six months, notice of such fact shall be sent to him by the Institute, and if he omits or neglects to pay his arrears within one calendar month next after the date of such notice, his name may with the authority of the Council be removed from the Register and from the date of such removal he shall cease to be a Member but without prejudice to the right of the Council to recover all arrears including the subscription for the year then current and his Certificate or Certificates of Membership of the Institute. However, the provisions of this Article may be waived or the period for payment of arrears may be extended at the discretion of the Council.

Effect of Cessation of  
Membership

29. Whenever any person shall cease to be a Member, his name shall be removed from the Register and he shall from such date cease to have any claim upon or interest in the funds and property of the Institute or any part thereof.

#### **REINSTATEMENT OF MEMBERSHIP**

Reinstatement of Membership

30. A person whose name has been removed from the Register under the provisions of these Articles may apply at any time for reinstatement and such person may be reinstated upon such terms and conditions and upon giving such information and explanation as the Council may deem fit, but the Council shall not be compelled to reinstate such person and may refuse to assign any reason therefor.

#### **REGISTER OF MEMBERSHIP**

Register of Members  
to be kept

31. (1) A Register of Members shall be kept by the Council in accordance with the Act.

Contents of Register

- (2) The Register of Members shall set out the status of each Member and shall contain such further particulars as may from time to time be prescribed by the Council.

Members to Furnish  
Required Information

- (3) Every Member shall furnish the Council with all required information to enable it to compile a record of the qualifications of Members in accordance with these Articles.

Authority for Entries  
or Changes in the  
Register

- (4) No name or designation except the names and designations of those Members already on the Register shall be entered therein save on the authority of the Council, nor shall any name be removed from the Register not the status therein be changed save on the like authority.

- (5) The Register of Members and other membership matters shall be managed by the Register as defined in Article 75(B) (b)

### **RIGHTS OF MEMBERS**

- |  |   |
|--|---|
| Memorandum and Articles of Association       | 32. A copy of the Memorandum and Articles of Association shall be supplied to every Member on admission.  |
| Attendance at General Meetings               | 33. All Members of the Institute shall be entitled to attend all General Meetings of the Institute and shall receive all notifications and circulars concerning the affairs of the Institute.   |
| Voting Rights                                | <p>34. (1) Each Associate Member and Fellow Member shall be entitled to vote and shall have one vote.</p> <p>(2) For the aforesaid purpose a Member may appoint a proxy who shall either be an Associate Member or Fellow of the Institute.</p>   |
| Amendments to the Memorandum and/or Articles | <p>35. Subject to Clause 6 of the Memorandum of Association, amendments to the Memorandum and/or Articles may be done as follows:-</p> <p>(a) Amendments to these Memorandum and/or Articles shall only be made by an Annual General Meeting or an Extraordinary General Meeting convened for the purpose. Any proposal to amend the Memorandum and/or Articles including deleting or additions of clauses, shall be notified to the Institute in writing, together with the names of the proposers and seconders, not less than twenty-one (21) days before an Annual General Meeting, or at the time a signed requisition is made for the convening of an Extraordinary General Meeting.</p> <p>(b) The Institute shall notify all Members in writing of all proposals to amend the Memorandum and/or Articles not less than fourteen (14) days before the meeting at which such proposals are to be discussed.</p> <p>(c) Any such proposed amendment, deletion or addition shall require a majority of not less than three-fourths of such Members being entitled to vote either in person or by proxy at such meeting.</p> |

### **GENERAL MEETINGS**

- |                 |   |
|-----------------|---|
| General Meeting | 36. A General Meeting of the Institute shall mean a meeting of which notice has been duly given to all Members. |
|-----------------|---|



Time and Place of General Meeting	37.	In every year a General Meeting of the Institute shall be held at such time and at such place as the Council shall from time to time appoint.
Annual and Extraordinary General Meetings	38.	The General Meeting referred to in the last preceding clause shall be called "Annual General Meeting" and all other general meetings of the Institute shall be called "Extraordinary General Meeting".
Inaugural and Annual General Meeting	39.	(1) The Inaugural Meeting of the Institute shall be the first Annual General Meeting of the Institute. All Annual General Meeting of the Institute shall be held in accordance with the Act for the following purposes:-
Business of Annual Meeting of Institute		(a) to receive from the outgoing Council the Annual Report and Statement of Accounts for the preceding year.
		(b) Deleted
		(c) to appoint auditors for the purposes of Article 84 of These Presents for the ensuing year. Such appointed auditors may be reappointed each year as the meeting thinks fit. Auditors to be appointed shall not be Members of the Council.
		(d) to transact any other business duly notified; such other business to be transacted shall be notified in writing to the Corporate Secretary, together with the names of the proposers and seconders, not less than ten (10) days before the date fixed for the Meeting.
Notice of Meeting	(2)	The Annual General Meeting shall be held at a place, time and date to be determined by the Council, and duly notified by the Corporate Secretary to all Members in writing. The Corporate Secretary shall also notify all Members in writing of the business to be transacted thereat. This notice shall include the Annual Report and Statement of Accounts and any other business including those duly notified under this Article.
Notice of and Motion Submitted	40.	Any Member entitled to be present and vote at a meeting may submit any motion to any General Meeting, provided that in the case of an ordinary resolution, he shall serve upon the Institute at least ten (10) clear days before the day appointed for the meeting, a notice in writing by him containing the proposed ordinary resolution, and stating his intention to submit the same.

Convening of Extraordinary  
General Meeting

41. (1) The Council may convene an Extraordinary General Meeting subject to the provisions herein contained. The Corporate Secretary as directed by the President, must convene a meeting of the Council within seven days if required to do so in writing by four Members of the Council, to discuss the convening of an Extraordinary General Meeting.
- (2) An Extraordinary General Meeting shall also be convened by the Council on the signed requisition of not less than one-tenth of the Members entitled to vote, stating the purposes of the Meeting. Such meeting shall be convened within seven (7) days of the requisition.
- (3) An Extraordinary General Meeting shall be held at a place, time and date to be determined by the Council. Notice of such meeting, together with the business to be transacted thereat, shall be given to all Members in writing not less than fourteen (14) days before the date fixed for the meeting unless the purpose is for the passing of a special resolution or amendment of the Articles in which event twenty-one (21) days' notice shall be given.
- (4) In the event the Council fails to direct the Corporate Secretary to convene an Extraordinary General Meeting requisitioned by Members as aforesaid in these Articles, within seven (7) days of such requisition, it shall be competent for Members signing the requisition or for any of them representing more than one half of the total voting rights of all of them to determine a place, time and date and convene the meeting together with the business to be transacted thereat, in writing to all Members of the Institute, but any meeting so convened shall not be held after the expiration of three months from the date of the requisition.
- (5) No business, except that which has been duly notified, may be transacted at an Extraordinary General Meeting

## NOTICE

Notice of Meeting

42. (1) Subject to Article 41(3) of these Articles not less than fourteen (14) clear days' notice of every General Meeting specifying the place, day and hour of the meeting and the general nature of the business to be dealt with shall be given to the Members in the manner hereinafter provided or in such other manner

(if any) as may be prescribed by the Institute in General Meeting.

- (2) Not less than twenty-one (21) clear days' notice of every General Meeting at which it is proposed by the Institute or Members to pass a special resolution as defined by the Act specifying the place, day and hour of the meeting and the intention to propose the resolution shall be given to the Members in the manner hereinafter provided or in such other manner (if any) as may be prescribed by the Institute in General Meeting.

#### Service of Notices

43. Subject to Article 45, all notices may be served upon any Member either personally or by sending the same through the post in a prepaid letter addressed to such Member at his address as entered in the Register or at his last known place of abode or by advertisement in at least one daily newspaper published in Malaysia. The accidental omission to give notice of a meeting to, or the non-receipt of such notice by any Member shall not invalidate the proceedings of any meeting held in pursuance to such notice.

#### Notice in Publication of Institute

44. Subject to Article 45 notice of meetings of the Institute shall be deemed to be sufficiently given if notice thereof is published in any publication of the Institute.

#### Service of Notices

45. Notwithstanding anything contained in Articles 43 and 44 notice of a general meeting of the Institute specifying an intention to propose a resolution as a special resolution shall be served by sending the same through the post in a prepaid letter addressed to each Member at his address as entered in the Register or at his last known place of abode.

#### When Notice by Post Deemed to be Served

46. Any notice, if by post, shall be deemed to have been served on the day following that which the envelope or wrapper containing the notice is posted and, in proving such service, it shall be sufficient to prove that the envelope or wrapper containing the notice was properly addressed and posted as a prepaid post. Any notice given by advertisement shall be deemed to have been served on the day of issue of the newspaper or journal in which the advertisement appears.

### **PROCEEDING AT GENERAL MEETINGS**

#### Chairman

47. The Chair at a General Meeting shall be taken by the President of the Council, or in his absence by the Deputy President or if he is also absent, by any Fellow Member of the Institute or any Associate Member elected by the Meeting. All General Meetings shall be conducted in accordance with These Presents. No non-members of the Institute may attend General Meetings of the Institute except by invitation of the Council and with the consent of the meeting. Such persons may also speak with the permission of the

Chairman.

## Quorum

48. (1) The quorum at a General Meeting shall be not less than thirty Members except as provided for under this Article, present and entitled to vote at the time the chair is taken, which shall be within half an hour of the time fixed for the meeting. For the purposes of this Article “Members” include persons attending as proxies.
- (2) In the event of there being no quorum, the meeting shall –
- (a) In the case of an Annual General Meeting or an Extraordinary General Meeting called by the Council, stand adjourned to a time and date to be determined by the Council not less than one week and not more than two weeks later; such time and date shall be notified to all Members in writing by the Corporate Secretary within forty-eight hours of the adjournment. The quorum for such an adjourned meeting shall be fifteen Members who are entitled to vote at a General Meeting. The agenda for the adjourned meeting shall be the same as that for the original meeting. If a quorum is not present at an adjourned meeting the Members present shall be a quorum.
- (b) In case of an Extraordinary General Meeting requisitioned or convened by Members under Articles 41(2) or (4) of these presents, the meeting shall be considered dissolved.
- (3) Objections, if any, to the validity of a General Meeting, shall be duly considered and dealt with the Chairman of the Meeting before he calls upon the Corporate Secretary to read the notice convening the meeting. Once the meeting has commenced, no objection relating to the validity of the General Meeting may be raised during the progress of the meeting. No meeting which has a quorum present at the beginning of the meeting shall become incompetent to transact business from want of a quorum arising after the Chair has been taken and the notice convening the meeting has been read.

## Voting

49. (1) Voting for election to the Council and for purposes of amendments to the Articles shall be by secret ballot. Voting on all other matters may be by show of hands and in the event of an equality of votes, the Chairman shall both on a show of hands and at a poll have a casting vote in addition to the vote to which he may

be entitled as a Member. Postal balloting shall be permitted. Decision, except where specifically provided for otherwise, shall be by a simple majority of those present and voting.

- (2) Any member who is not able to attend the General Meeting may cast his vote by post. Postal ballot papers shall be serially numbered. All sealed postal ballots are to be mailed directly to the Institute and shall be placed in a sealed ballot box, to be opened on the day of the General Meeting. Proof of posting by number is not proof of receipt of the postal ballot.

#### Evidence of Passing of Resolution Without Poll

50. At any Meeting, unless a poll is demanded by at least five Members present personally and entitled to vote at the meeting, a declaration by the Chairman that a resolution has been carried or carried by a particular majority or lost or not carried by a particular majority and an entry to that effect in the Minute Book of the Institute shall be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such resolution.

#### Poll

51. If a poll is demanded as aforesaid it shall be taken in such manner and at such time and place as the Chairman of the meeting directs (and either at once or after an interval or adjournment or otherwise) and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded. 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. The demand for a poll may be withdrawn. Any poll duly demanded on the election of a Chairman of a meeting or on any question of adjournment shall be taken at the meeting and without adjournment.

#### Votes of Members

52. Subject to the provisions of Article 56 every Member present in person and entitled to vote shall have one vote and upon a poll every Member present in person or by proxy and entitled to vote shall have one vote.

#### Proxies Permitted

53. Votes may be given either personally or by proxy as hereinafter provided.

#### Form of Proxy

54. (1) Every instrument of proxy whether for a specified meeting or otherwise shall be in the form or to the effect following or in any other form which the Council may approve from time to time.

#### Instrument to be Deposited at Office Where Meeting to be Held

- (2) The instrument appointing a proxy shall be in writing under the hand of the appointer.
- (3) The instrument appointing a proxy shall be deposited at the Office or at such other place within Malaysia

as is specified for that purpose in the notice convening the Meeting at least forty-eight hour before the time appointed for holding the Meeting or adjourned Meeting at which the person named in such instrument proposes to vote otherwise the person so named shall not be entitled to vote in respect thereof.

When Vote by Proxy  
Valid Though Authority  
Revoked

55. A vote given in accordance with the terms of an instrument appointing a proxy shall be valid notwithstanding the previous death of the principal or revocation of the instrument under which the vote is given provided that no intimation in writing of the death or revocation shall have been received before the meeting is held.

Members not Entitled to  
Vote etc.

56. No member shall be entitled to vote on any question either personally or by proxy at any General Meeting of the Institute or at a poll whose subscription is overdue for three(3) months.

### **MANAGEMENT OF THE INSTITUTE**

Council and Composition

57. (i) The Management of the Institute shall vest in a Council comprising of sixteen (16) Members.
- (ii) Members of the Council shall be elected into the Council by the general meeting of the Institute in accordance with the rules contained in the Articles hereafter.

First Council Members

58. (1) The First Members of the Council shall be:-

Abu Hanifah bin Nordin	(NRIC No. 4131976)
Ahmad Mustapha Ghazali	(NRIC No. 0662560)
Ramli Ibrahim	(NRIC No. 4474861)
Chow Kee Kan	(NRIC No. 4460999)
Ashari Ayub	(NRIC No. 3421848)
Lee Hwa Beng	(NRIC No. 4588926)
Hamzah bin HM Saman	(NRIC No. 3718942)
Raja Arshad bin Raja Tun Uda	(NRIC No. 0955791)
Tan Sri Lim Leong Seng	(NRIC No. 4071358)
Lee Beng Fye	(NRIC No. 4171344)
Dr Subbramaniam s/o Arjunan	(NRIC No. 0387183)
Ranjit Singh s/o Maan Singh	(NRIC No. 0390245)
Yong Poh Chye	(NRIC No. 1769001)
Yeoh Chong Swee	(NRIC No. 0950402)
Michael Loh	

Pooh Kee (NRIC No. 3913807)  
 Teh Kok Leong (NRIC No. 2199724)

and they shall hold office until the conclusion of the First Annual General Meeting of the Institute.

- |                                      |  |
|--------------------------------------|--|
| Council Membership                   | <p>58. (2) Deleted</p> <p>58. (3) Deleted</p> <p>58. (4) Deleted</p> <p>58A. The Council may by a special resolution enlarge the membership of the council up to a maximum of twenty (20) members and of which four (4) will be appointed by the Council. The Appointee shall retire at the forthcoming Annual General Meeting of the Institute.</p> <p>58B Members of the Council shall not hold office for more than two (2) consecutive terms or a continuous period of eight (8) years. The limitation of tenure of two consecutive terms or a continuous period of eight (8) years does not preclude a member from being appointed to any committee/working group/sub-committee of the Institute.</p> |
| Retirement of Council Members        | <p>59. At each subsequent annual general meeting, one quarter (1/4) of the Members of the Council (or, if their number is not multiple of four, the number nearest to but not exceeding one quarter) shall retire by rotation but shall be eligible for re-election. The retiring Members of the Council shall be those who have been longest in office since the date of election or last re-election. As among those who have been in office for the same length of time, the members who are to retire shall, unless there is an agreement among them, be determined by lot.</p>  |
| Vacation of Office of Council Member | <p>60. The office of a Member of the Council is vacated:-</p> <ul style="list-style-type: none"> <li>(a) If he dies or leaves Malaysia for a period of more than twelve months or resigns or is unwilling or becomes incapable of carrying out his duties.</li> <li>(b) If he ceases to be a Member of the Institute or is suspended from membership.</li> <li>(c) If he becomes bankrupt or insolvent or enters into any composition or arrangement with or makes any assignment for the benefit of his creditors or allows any judgement against him to remain unsatisfied for a period of twenty-one (21) days.</li> </ul>  |

- (d) If he is declared lunatic or becomes of unsound mind.
  - (e) If he is convicted of a serious criminal offence.
  - (f) If he is prohibited from being a Member of the Council by reason of any order made under the Act.
- Removal of Council Member and Appointment of another in his place
61. A Member of the Council may be removed before the expiry of his term of office at an Extraordinary General Meeting and another member elected in his place or upon Article 67 (f) taking effect.
- 61A A Member of the Council may resign from office before the expiry of his term by giving notice to the Council. Such resignation shall take effect from the date stipulated in the notice.
- Filling of Vacancy
62. Any casual vacancy arising from the vacation of office under Article 61 or 61A by a Member of the Council or upon death shall be filled by the Council by appointment from amongst members of the Institute. Such appointee shall hold office only for the remainder term of office of the vacating Member.
- Election of President and Deputy President
63. The Council shall be responsible for the overall management of the Institute and shall at its first meeting after incorporation and after an Annual General Meeting thereafter elect from among the Council Members a President, a Deputy President.
- The President and Deputy President shall be elected from amongst the Council by a simple majority vote.
- The President shall hold office for a consecutive term of not more than three (3) years. The Deputy President will automatically succeed the President upon the completion of the President's term or earlier, if the need arise.
- Annual Report and Statement of Accounts
64. The Council shall be responsible for drawing up an Annual Report and Statement of Accounts for its year of office, and present these at the Annual General Meeting at the end of its term of office.
- Power of Council
65. The Council shall have powers at any of its meetings to:-
- (a) enact and amend any Rules necessary to ensure the proper management and administration of the Institute;
  - (b) appoint on such terms as it may determine an Executive Director of the Institute, and such other staff as it considers necessary for the day-to-day administration of the Institute;



- (c) award and confer diplomas, certificates and the like, and scholarships and prizes as considered appropriate;
- (d) appoint and dissolve Committees or Sub-Committees for special purposes as it considers necessary for the proper management and administration or in furtherance of the objects of the Institute and may delegate any of its powers to them as it thinks fit;
- (e) set up branches or regional offices or local centres in the furtherance of the objects of the Institute and may delegate any of its powers to them as it thinks fit;
- (f) approve or refuse admission of applicants to membership of the Institute, such action may be based upon the recommendation of a Membership Committee which it may appoint;
- (g) impose such disciplinary action as it thinks fit on any Member acting in a manner deemed to be contrary to the objects or detrimental to the interest of the Institute; such action is to be based upon the recommendations of a Disciplinary Committee which it may appoint;
- (h) determine the affiliation of the Institute with other bodies or organisations;
- (i) use its discretion and interpretation in the event of any matter or question arising out of any point not specifically provided for in the Act and these Articles;
- (j) decide on the payment to be charged for services rendered by the Institute;
- (k) purchase, rent or otherwise acquire and furnish suitable premises for the use of the Institute;
- (l) take cognisance of anything affecting the Institute or the professional conduct of Members and shall have power to bring before General Meetings of the Institute any matters which it considers material to the Institute or to the interests of the profession and may make any recommendations and take such action as it thinks fit in relation thereto;
- (m) print each year and circulate amongst the Members a copy of the accounts and a report of the activities of the Institute during the previous year and it may, in its discretion, print a list of Members and such other information as it may deem of interest and circulate the same amongst the Members;

- (n) institute, conduct, defend, compound or abandon any legal proceedings by and against the Institute or its officers or otherwise concerning the affairs of the Institute and also may compound and allow time for payment or satisfaction of any debts or any claims or demands by or against the Institute;
- (o) refer any claims or demands by or against the Institute to arbitration and observe and perform every award made as a result of such arbitration;
- (p) make and give receipts, releases and other discharges for monies payable to the Institute and for the claims and demands of the Institute;
- (q) invest and deal with any moneys of the Institute upon such security and in such manner as it thinks fit and it may from time to time vary and call in such investments;
- (r) borrow or raise money by bank overdraft or otherwise by the issue of debentures or any other securities founded or based upon all or any of the property and rights of the Institute, or without any such security and upon such terms as to priority or otherwise as the Council shall think fit;
- (s) notwithstanding the preceding Articles, the Council may delegate any or all of its powers to any person or persons.

#### Regulations and Forms

66. The Council may make such rules and regulations and prescribe such forms and do all such things as it may from time to time in its discretion think necessary, expedient or fit for the internal management, regulation and good governance of the Institute.

#### **PROCEEDINGS OF THE COUNCIL**

#### Council Meeting

67. (a) The Council shall meet at least once in every three months. Such meetings shall be convened by the Executive Director, on instructions from the President.
- (b) A meeting shall be convened at any time upon a request in writing of the President or any four Members of the Council.
- (c) The quorum at a meeting of the Council shall be at least six (6) of the total number of Council Members then in office when the meeting is called to order.

- (d) Each member of the Council shall have one vote and questions arising at any meeting of the Council or a Committee thereof shall be decided by a majority of votes. In case of an equality of votes, the chairman shall have a second or casting vote.
  - (e) The President or in his absence, the Deputy shall chair the meeting of the Council and in the absence of both the President and the Deputy President, a Member of the Council shall be elected to chair the meeting.
  - (f) Any Member of the Council absenting himself from three consecutive meetings without leave shall be deemed to have withdrawn from the Council wherein Article 61 would take effect.
- Declaration of Interest by Council Members 68. Any Member of the Council present at a meeting where any business, in which such Members is personally interested, whether directly or indirectly, is being discussed shall voluntarily make known such interest and retire from the meeting during discussion of the business.
- Powers of Quorum 69. A meeting of the Council for the time being at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in it by These Presents.
- Proceedings of Committee 70. The meetings and proceedings of every Committee or Sub-Committee formed under Article 65(d) shall be governed by such rules and regulations as may from time to time be made by the Council and in the absence of such rules and regulations by the provisions herein contained for regulating the meeting and proceedings of the appointing Council so far as the provisions are applicable thereto.
- Resolutions of Committee not Binding until Confirmed 71. No report or resolution of any Committee or Sub-Committee shall bind the Institute until adopted or confirmed by the Council by which the Committee or Sub-Committee was appointed unless at the time of the appointment power to do so was expressly given to such Committee and Sub-Committee.
- When Acts of Council or Committee Valid Though Appointment Defective, etc. 72. All acts done at any meeting of the Council or of a Committee or Sub-Committee appointed by the Council or by any person acting as a Member of any such Council or Committee or Sub-Committee shall, notwithstanding that it shall afterwards be discovered that there was some defect in the appointment of such Council, Committee, Sub-Committee or person acting as aforesaid or that they or any of them were disqualified, be as valid, as if such Council, Committee, Sub-Committee or person had been duly appointed and was qualified to act.
- Minutes 73. The Council shall cause to be regularly entered, in books

provided for the purposes, minutes of the proceedings of their respective meetings, of meetings of their Committees or Sub-Committees and of General Meetings of the Institute and of the names of those present at such Council, Committee and Sub-Committee Meetings. The minutes of any meeting signed by the Chairman of the succeeding meeting shall be conclusive evidence of the transactions recorded in such minutes.

Resolution of Council

74. The Council is empowered to pass either special resolutions or ordinary resolutions at its meetings. A circular resolution duly signed by all Members of the Council present in Malaysia shall be as valid and effectual as if it had been passed at a meeting of the Council duly convened and held.

#### **OFFICE BEARERS OF THE INSTITUTE**

President

75. The office bearers of the Institute and their duties and functions are as follows:-

- (a) President – The President of the Council shall normally chair all General Meetings and Council meetings of the Institute. He shall also represent the Institute in its dealings with outside persons and organisations in accordance with principles and policies as determined by the Council.

Deputy President

- (b) Deputy President – The Deputy President shall assist the President in his duties and deputise for him in his absence.

Vice-President

- (c) Deleted

Director

- (d) Deleted

Secretary

- (e) Deleted

- 75A The council is hereby authorised to form an Advisory Panel and may thereto invite such distinguished persons to sit on the said Advisory Panel for a period ranging from a minimum of two years to a maximum of five years. The Advisory Panel shall consist of not more than five persons at any one time.

- 75B The executive non-elected members and their duties and functions are as follows:-

- a) Executive Director

The Executive Director appointed by the Council shall be a paid officer of the Institute, responsible for the day-to-day business and administration of the Institute or any matters as may be directed by the Council. He shall also be responsible for submitting to the Council interim reports of the management of the affairs of the Institute.

## b) Registrar

The Executive Director of the Institute or any other person from among the employees of the Institute as appointed by the Council shall be the Registrar and shall be responsible for the following:

- i. Maintaining the above-mentioned Register of Members, counter-sign membership certificates and attend to all such other duties assigned to him by the Executive Director with regards to Members, membership and the Register.
- ii. Keeping records of all Meetings and attend to all such other duties assigned to him by the Council.

## c) Secretariat staff

Secretariat staff may be appointed by the Executive Director as required and shall be paid officers of the Institute assisting the Executive Director in the day to day administration of the Institute and will take on other duties as may be directed by the Executive Director

**THE SEAL**

## The Seal

76. Except as provided in Article 20(2) the Seal of the Institute shall be used as follows:-

- (a) The Seal of the Institute shall not be used except by the authority of the Council. All deeds and other documents requiring to be sealed shall be signed by the President or Deputy President and countersigned by the Executive Director of the Institute.
- (b) The signatures of the said President or Deputy President, and Executive Director shall be for all purposes by accepted as sufficient evidence of the due sealing of all deeds, documents and other instruments sealed on behalf of the Institute.

**ACCOUNTS**

## Books of Accounts

77. The Council shall cause proper books of accounts to be kept at the Registered Office of the Institute or at such place or places and in the charge of such person or persons as the Council may from time to time direct.

## Control of Funds

78. The Council shall exercise control over the funds, receipts and expenditure of the Institute in accordance with the Financial Regulations which it may draw up and are approved by a General Meeting.

## Monies to be paid to Bank Account of Institute

79. All monies when received on account of the Institute by the Council shall be paid into the account of the Institute at its Bankers opened by the Council.

Signatures on Bills of  
Exchange, etc

80. (a) All bills of exchange, promissory notes or other negotiable instruments shall be accepted, made, drawn or endorsed for and on behalf of the Institute by two Members of the Council and countersigned by the Executive Director or some other officer of the Institute as may be appointed by the Council.
- (b) The Council may authorise the operation of any imprest account with its Bankers which it considers necessary, and it may authorise any officer of the Institute to sign or endorse any negotiable instrument drawn on such imprest account under such conditions as it may prescribe from time to time.

Endorsement on Cheques, etc

81. Cheques or other negotiable instruments paid to the bankers of the Institute for collection requiring the endorsement of the Institute may be endorsed by the Executive Director or by such other officer of the Institute as may be appointed by the Council for the purpose.

Income and Expenditure  
Account

82. An income and expenditure account shall be prepared once every three months, not later than the third Monday in the month following. Such account shall be certified by the Executive Director and in his absence by his Deputy and shall be circulated to all Council Members.

Presentation of  
Accounts

83. The Council shall at some date not later than eighteen (18) months after the incorporation of the Institute and subsequently once at least in every calendar year at intervals of not more than fifteen (15) months lay before the Institute at its Annual General Meeting the following –
- (a) (i) an Annual Report of the condition and affairs of the Institute;
- (ii) a statement of accounts for the period since the preceding account (or in the case of the first account, since the incorporation of the Institute) made up to a date not more than six (6) months before the date of the meeting; and
- (iii) a balance sheet as at the date to which the statement of accounts is made up.
- (b) The Annual Report, Statement of Accounts and Balance Sheet shall be signed by the President or Deputy President and one other Member of the Council.
- (c) A printed copy of the Annual report, Statement of Accounts and Balance Sheet shall be sent to every Member with the notice convening the Annual

General Meeting and a copy thereof shall be deposited at the Office of the Institute for the inspection of Members during a period of at least fourteen (14) days before the meeting.

#### Auditors

84. (a) The First auditors shall be appointed by the Council and thereafter by the Members at each Annual General Meeting. The fees and expenses of the Auditors shall be fixed by the Institute at the Annual General Meeting, or if so authorised by the Members at the last preceding Annual General Meeting, by the Council. Their duties shall be in accordance with Section 174 of the Act. No Member of the Council shall be eligible for appointment as Auditors.
- (b) The Council may fill any casual vacancy in the office of Auditors.

### CONFIDENTIAL COMMUNICATIONS

#### Confidential Documents

85. All communications, correspondence, reports, minutes and other papers and documents relative to any application to the Council; or to the admission or advancement of Members; or to complaints or investigations, or to proceedings of any Committee appointed under the provisions of Article 65 (d); or to the suspension or forfeiture of membership of any Member or to any proceeding under Article 27 shall be confidential and shall not be passed out of the custody of the proper officer nor shall any of the contents be disclosed outside the Council save on the express authority of such Council as recorded in the minutes or save as may be considered necessary by the Investigation Committee in the course of an interview with the Member or Members concerned or save as may be necessary to give the Members the notice prescribed by Article 26 (1).

### WINDING UP

#### Condition for Winding Up

86. (a) The Institute shall not be dissolved except with the consent of not less than three fourths of its total Membership present and voting at a General Meeting for the purpose.
- (b) Notice of any proposal to dissolve the Institute shall be given to all Members not less than one calendar month before the date fixed for the meeting.

#### Distribution of Assets

87. Clauses 9 and 10 of the Memorandum of Association of the Institute relating to the winding up of the Institute shall have effect as if the provisions thereof were repeated in these Articles.

### INDEMNITY

88. Every Council Member, Executive Director and other officer for the time being of the Institute shall be indemnified out of the assets of the Institute against any liability incurred by him in defending any proceedings related to the affairs of the Institute, whether civil or criminal, in which judgment is given in his favour or in which he is acquitted or in connection with any application under the Act in which relief is granted to him by the Court in respect of any negligence, default, breach of duty or breach of trust.

#### **INTERPRETATION OF ARTICLES**

Council may Interpret  
Articles

89. If any doubt shall arise as to the proper construction or meaning of any of these Articles or of any rules or regulations made there under or any of them or of any expression used therein the decision of the Council thereon shall be final and conclusive provided such decision be reduced to writing and recorded in the Minute Book of the proceedings of the Council.

#### **ALTERATION OF ARTICLES**

Articles may be Altered  
Irrespective of Vested Rights

90. Subject to Clause 6 of the Memorandum and Articles of Association, these Articles, or any other Articles for the time being in force, may be altered, rescinded or repealed and new Articles may be made by the Institute at a General Meeting in the manner prescribed by the Act. Nothing whether contained in the Articles for the time being in force or otherwise howsoever shall be construed as implying or creating any right in favour of any Member so as to limit the power of the Institute at any time to alter, rescind or repeal the same and to make new Articles in their place.