



Chartered  
Institute of  
Taxation  
Excellence in Taxation



# COUNCIL REGULATIONS

Further Amended and Adopted by Council on 9 June 2020  
Amended on 15 July 2015 (Adopted by Council on 7 July 2015)

# THE CHARTERED INSTITUTE OF TAXATION

## COUNCIL REGULATIONS

### 1. PRELIMINARY

#### Citation, commencement and application

- 1.1 These Council Regulations may be cited as The Chartered Institute of Taxation's Council Regulations.
- 1.2 These Council Regulations as amended as set out herein shall come into force on 9 June 2020.
- 1.3 These Council Regulations are made pursuant to and may be amended in accordance with clause 7 of the Charter dated 29 April 1994 and Byelaws 5(1)(a), 5(12)(b), 7(2), 7(3) and 7(4).

### 2. GENERAL PROVISIONS RELATING TO ALL CATEGORIES OF MEMBERSHIP

#### Admission to Membership

- 2.1 An applicant for admission to Membership must satisfy such requirements as to education, examinations, fitness for Membership and experience or otherwise as shall be prescribed by Council from time to time.
- 2.2 All admissions to and refusals of Membership shall be by the Council or as it may prescribe by these Council Regulations.

#### Membership Fees

- 2.3 An applicant for Membership shall pay such admission and other fees and costs as shall be prescribed by the Council from time to time.
- 2.4 A Member shall pay subscriptions as shall be prescribed by the Council from time to time.

#### Publication of Members' Details

- 2.5 (a) The Council may arrange for any Member's name, postal and email addresses, qualifications, designatory initials, telephone and fax numbers, and such other details as may from time to time be deemed appropriate, to be included in any directory or other publication of the Institute, including any Institute website or other electronic medium whether in existence at the time of coming into force of this Council Regulation or not.
- (b) The Council shall make provision for any Member to request that his or her details to be included as described in Council Regulation 2.5(a) should be restricted to name, qualifications, designatory initials, Membership number and county of address.

#### Membership Certificates

- 2.6 A Member shall be entitled on being admitted to Membership to a certificate which shall remain the property of the Institute and shall be returned on cessation of Membership should the Council so require.

#### Membership suspension

- 2.7. A Member who has been suspended shall not be entitled to use the designatory letters CTA, CTA (Fellow), ATII, FTII, Hon. CTA (Fellow) or Hon. FTII (as the case may be) nor to receive any information

and literature which is provided to Members generally nor any ancillary matters which would otherwise be circulated or supplied on request to such Member during the period of his suspension.

### **3. ASSOCIATE MEMBERSHIP**

#### **Associate Membership Requirements {Byelaw 2(3)(a) and 2(3)(b)}**

- 3.1 For the purposes of Byelaw 2(3)(a) a person shall be qualified for admission as an Associate if he or she has met all examination and other requirements of the Institute for the time being prescribed for this purpose or, if in the case of a person who is a professionally qualified migrant from another Member State in the European Union, the European Economic Area or Switzerland, he or she has met such of those examination and other requirements as may be prescribed by the Education Committee as applicable in such a case.
- 3.2 The Education Committee and the Examination Committee shall prescribe all matters relating to the examinations required to qualify for admission as an Associate Member of the Institute.
- 3.3 The Membership & Branches Committee shall prescribe the evidence of experience in the field of taxation required to qualify for admission as an Associate Member.

#### **Application for admission to membership as an Associate**

- 3.4 (a) An application for admission to membership as an Associate shall be in writing in such form as the Membership & Branches Committee may require from time to time, and shall be signed by the applicant who shall thereby undertake, if admitted, to comply with and be bound by the Royal Charter, Byelaws and Regulations of the Institute for the time being in force.
- (b) Every such application shall comply with such other requirements (not being inconsistent with Members' Regulations, the Byelaws and the Royal Charter) as shall be prescribed by these Council Regulations.

### **4. FELLOWSHIP MEMBERSHIP**

#### **Fellowship Membership Requirements {Byelaw 2(4)}**

- 4.1 Subject to the next following Regulation, the Education Committee shall prescribe all terms and conditions relating to an acceptable dissertation or body of work or other suitable requirements to qualify for admission as a Fellow (other than an Honorary Fellow) and for advancement from Associate to Fellow.
- 4.2 The Membership & Branches Committee shall prescribe the evidence of experience in the field of taxation required to qualify for admission as or advancement to a Fellow.

#### **Advancement from Associate Membership to Fellowship Membership**

- 4.3. (a) An application for advancement from Associate to Fellow shall be in writing in such form as the Council may require from time to time, and the applicant shall pay such fees and costs for advancement and such additional annual subscription as shall be prescribed by the Council from time to time.
- (b) Every such application shall comply with such other requirements (not being inconsistent with the Members' Regulations) as shall be prescribed by these Council Regulations.
- (c) The Council may advance Associates to Fellowship on their election or co-option to the Council; any person so advanced shall pay such fees and costs for advancement to Fellowship as apply from time to time.

## **Direct Entry to Membership as a Fellow {Byelaw 2(4)(b) and 2(5)}**

- 4.4 The Council may, in its absolute discretion, admit to Membership as a Fellow any person, not being an Associate Member, whom it considers worthy of such Membership.
- 4.5 The Education Committee may recommend to the Council any person who is not already an Associate Member whom it considers suitable for admission to Membership as a Fellow. Thereupon the Council may, in its absolute discretion, invite such person to submit a dissertation or body of work for review by the Education Committee, or may grant Membership as a Fellow under Council Regulation 4.4.

## **5. RETIRED MEMBERS**

### **Applications for Retired Membership {Byelaw 2(8)(a)}**

- 5.1 A Member may apply in writing in the prescribed manner for transfer to the category of Retired Members if he or she satisfies the Membership & Branches Committee that he or she has retired either altogether or for the time being from practice or employment, or fulfils such other requirements as may be determined by the Membership & Branches Committee from time to time.

### **Information Rights of Retired Members**

- 5.2 Retired Members shall be entitled to receive information and literature dealing with taxation and ancillary matters upon payment of such fee as may be determined by the Council from time to time.

## **6. ADVANCED DIPLOMA IN INTERNATIONAL TAXATION**

- 6.1 The Institute may, alone or jointly with other bodies, examine candidates for the award of the Advanced Diploma in International Taxation and successful candidates may use the letters "ADIT" after their names. The Council may make or approve regulations governing the syllabus for and conduct of such examinations.
- 6.2 A holder of the Advanced Diploma in International Taxation may be designated as an "International Tax Affiliate of The Chartered Institute of Taxation" and if designated may describe himself or herself as such.
- 6.3 A person designated as an International Tax Affiliate of The Chartered Institute of Taxation
  - (a) shall pay an annual fee of an amount specified by the Council;
  - (b) shall not by virtue of such designation be a Member or hold himself or herself out as such;
  - (c) shall be entitled to be connected to a Branch of the Institute;
  - (d) shall receive such publications and other materials and services as the Council may from time to time determine;
  - (e) may use the Library of the Institute subject to any conditions that may be prescribed from time to time;
  - (f) may sit the CTA examination and may be exempted from such elements thereof as the Council may determine;
  - (g) shall comply with such requirements including as to conduct and continuing professional development as the Council may determine from time to time; and
  - (h) shall comply with the Terms and Conditions required by Council for an applicant to become an International Tax Affiliate. A failure to comply with these Terms and Conditions will result in the withdrawal without notice of that person's affiliation and the right to use the designation "International Tax Affiliate of The Chartered Institute of Taxation."

## **7. STUDENT REGISTRATION, OBLIGATIONS AND APPLICATION PROCEDURES**

### **Student Eligibility**

- 7.1 An applicant will be eligible for registration as a Student if he or she has satisfied the Institute's requirements for registration as published from time to time and paid such fees and costs as are prescribed by Council from time to time.

### **Student Obligations**

- 7.2 (a) A Student is subject to the Laws of the Institute for the time being in force in so far as they are applicable to Students.
- (b) A Student who by way of business provides services on his own account within the meaning of the Money Laundering Regulations 2007 must register for supervision with HM Revenue & Customs or with a relevant supervisory authority of which he or she is a member.

### **Resignation of Students**

- 7.3 (a) Subject to (b) below a Student may, by giving written notice to the Institute, resign as a Student and on the resignation being accepted shall cease to be a registered Student.
- (b) A notice of resignation from a Student will not be accepted if a complaint against him has been received either by the Institute or the Taxation Disciplinary Board and he or she shall remain a Student until the conclusion of the disciplinary process.

## **8. CODES OF CONDUCT FOR MEMBERS**

### **Professional and Ethical Rules and Practice Guidelines {Byelaw 2(12)}**

- 8.1 Members shall comply with such professional and ethical rules and practice guidelines as are approved by Council and remain in force from time to time.

### **COUNCIL MATTERS**

## **9. HONORARY OFFICERS**

### **Appointment of Honorary Officers {Byelaw 4(1)(a)}**

- 9.1 At the first meeting of the Council held in each year the members of the Council present shall choose one of the members of the Council as President, another as Deputy President and another as Vice-President. The members so chosen shall hold the office of President, Deputy President and Vice-President respectively from the close of the Annual General Meeting next following that Council meeting (the "first AGM") until either:
- the close of the next succeeding Annual General Meeting (the "second AGM"), or
  - where Council agrees prior to the date of the second AGM, at the close of a general meeting of the Institute which shall be held on a date which is not more than 18 months after the date of the first AGM.

### **Casual Vacancy in Honorary Office {Byelaw 4(3)}**

- 9.2 Any vacancy in any of the offices of President, Deputy President and Vice-President shall be filled at one or other of the two meetings of the Council next following the occurrence of such vacancy or as the Council shall otherwise determine.

## **10. COUNCIL MEETINGS**

## **Council Proceedings**

- 10.1 The Council may meet together for the dispatch of business, adjourn, and otherwise regulate their proceedings as they think fit, including by electronic means, provided that each participant is able to communicate with all other participants.
- 10.2 Questions arising at any meeting shall be decided by a majority of votes. In case of an equality of votes the Chairman shall have a second or casting vote.
- 10.3 A member of the Council may, and the Secretary on the requisition of a member of the Council shall at any time summon a meeting of the Council by giving at least five days' notice to all Council members.

## **Restrictions on Members of Council**

- 10.4 Council Regulations 10.6 to 10.18 restrict the rights of members of Council to speak and vote on certain matters in which they have an interest.
- 10.5 Those Council Regulations shall apply with the necessary changes to members and meetings of committees and sub-committees as they apply to members and meetings of Council.

## **Matters Affected**

- 10.6 A "Declarable Matter" is any matter under consideration at a meeting of Council in which a member ("the Interested Member") has a pecuniary or other interest which ought to be brought to the attention of Council.
- 10.7 A matter is not a Declarable Matter if the member's interest is so remote or insignificant such that it could not influence the way the member speaks or votes on the matter.
- 10.8 A matter in which a spouse, partner or dependant of a member has a pecuniary or other interest which ought to be brought to the attention of Council shall be a Declarable Matter for that member if the spouse, partner or dependant is living together with the member and the member knows of the interest.

## **Declaration of Interest**

- 10.9 An Interested Member must give written notice of his or her interest in a Declarable Matter in a form prescribed by Council (a "Declaration Notice"). The Declaration Notice shall be given to the chairman of any meeting the business of which includes consideration of the Declarable Matter, before the Declarable Matter is considered by that meeting.
- 10.10 A Declaration Notice may specify that the Interested Member has a continuing interest in a Declarable Matter, in which case the Declaration Notice shall be treated as being given in relation to all meetings at which that Declarable Matter is considered.
- 10.11 The Secretary shall record all Declaration Notices (noting whether they concern a continuing interest) and retain them in a file reserved for that purpose. That file shall be available for inspection by any Member of the Institute on such reasonable terms of access as the Secretary may determine.
- 10.12 An Interested Member who obtains (other than through his position as member of Council) information that is confidential to a third party, shall not be in breach of his or her duties to the Institute if he or she declares the conflict in accordance with Council Regulation 10.9 and then withholds such confidential information from the Institute.

## **Procedure at Meetings**

- 10.13 An Interested Member may prepare or contribute to papers concerning the Declarable Matter circulated in advance or tabled at the meeting.
- 10.14 The chairman of the meeting shall immediately before the Declarable Matter is considered inform the meeting that the Interested Member has given a Declaration Notice (including any continuing notice under Council Regulation 10.10, and including occasions where the Interested Member is not present at the meeting but has contributed to the papers under consideration) in relation to that

matter, and that fact shall be minuted. If the chairman omits so to inform the meeting then the Interested Member, if present, must immediately notify the chairman of that omission.

10.15 Unless the chairman rules otherwise, the Interested Member may be present during consideration of and speak concerning the Declarable Matter. Where the chairman so rules otherwise, any member (other than the Interested Member) present at the meeting may demand a simple majority vote (the result of which shall be binding) on whether the Interested Member is to be excluded from the meeting while the Declarable Matter is considered (and if so, for all that time or only while voting on it takes place).

10.16 The members of the Council may if they are satisfied that it is in the best interests of the Institute to do so, by simple majority vote passed in the absence of the Interested Member, authorise the Interested Member, notwithstanding any conflict of interest or duty which has arisen or may arise for the Interested Member, to:

- (a) continue to participate in discussions leading to the holding of a vote; or
- (b) disclose to a third party information confidential to the Institute; or
- (c) take any other action not otherwise authorised which does not involve the receipt by the Interested Member or a person connected to him of any payment or material benefit from the Institute; or
- (d) refrain from taking any step required to remove a conflict of interest or duty which has or may have arisen.

10.17 The Interested Member may not vote on the Declarable Matter.

10.18 If the chairman is the Interested Member then he shall vacate the chair while the Declarable Matter is considered, and the above procedure shall be followed by the acting chairman.

#### **Rotation of members of Council {Byelaw 5(7)(a)}**

10.19 In order to secure the regular and orderly rotation of members of the Council, the Council may agree by simple resolution (but excluding any affected member) to alter the period of his or her membership of the Council, provided that no membership of the Council shall be thereby extended for or shortened by a period exceeding 12 months.

#### **11. ELECTRONIC VOTING AT GENERAL MEETINGS {Members' Regulation 12(b)}**

11.1 Polls shall be conducted in accordance with Members' Regulation 12 and otherwise by such means as Council sees fit, including by means of mechanisms or services provided by appropriately qualified third parties.

#### **12. PAYMENTS TO COUNCIL MEMBERS**

##### **Eligibility for payments**

12.1 Under the Charter no more than a minority and under this Council Regulation for the time being no more than 33 per cent of the Council members in office in a calendar year may be paid for providing lecturing services to the Institute or for writing learned articles on its behalf. Payments will only be made to such members who are not officers of the Institute and for whom, in the opinion of the Council, lecturing or writing represents a significant part of their professional living.

12.2 The power of authorisation of payments under Council Regulation 12.1 above is delegated by the Council to the Officers Group of Council members.

##### **Dealing with requests for payment and annual review**

12.3 Full continuing records shall be kept of payments made under this Council Regulation 12 for the purpose of the accounts of the Institute.

12.4 The Officers Group shall conduct an annual review of payments made to Council members and shall

report the results of such review to the Council.

### **13. COMMON SEAL**

#### **Custody of the Common Seal {Byelaws 5(11)(n) and 5(13)}**

- 13.1 The common seal of the Institute shall be kept in such custody as the Council may determine.
- 13.2 The common seal of the Institute shall not be affixed to any instrument except by authority of a resolution of the Council. Every such instrument shall be signed by two members of the Council and by the Secretary. In favour of any purchaser or person bona fide dealing with the Institute such signatures shall be conclusive evidence of the fact that the seal has been properly affixed.

#### **USE OF THE DESIGNATION CHARTERED TAX ADVISERS BY FIRMS**

### **14. Chartered Tax Advisers {Byelaw 2(9); MR 40-52}**

- 14.1 In accordance with Members' Regulation 52, the fees payable by firms for the use of the designation Chartered Tax Advisers shall be fixed by the Council from time to time.
- 14.2 Subject to Council Regulation 14.1, the Professional Standards Committee shall prescribe the contents of the written undertaking to be signed by the nominated member from a firm seeking permission to use the designation Chartered Tax Advisers.