



Irish Tax Institute

Bye-Law No 5

Passed by Resolution of Council dated 17 January, 2012

Pursuant to Article 38 of the Articles of Association of the Irish Tax Institute (“Institute”)

Rules and Procedures for Re-admission to Membership¹ and Application by existing Associate Members and Fellow Members who wish to use the designation, “AITI/FITI Chartered Tax Adviser (CTA)” (“Designation”)

1. Effective Date

This Bye-Law applies to applications for re-admission to Membership and applications by existing Associate Members and Fellow Members who wish to use the Designation from 18 January, 2012.

2. Applicability of Bye-Law

2.1 This Bye-Law shall apply in the following circumstances:

- 2.1.1 Re-admission of Associate Members and Fellow Members whose membership has lapsed and who do not wish to use the Designation;
- 2.1.2 Re-admission of Associate Members and Fellow Members whose membership has lapsed and who wish to use the Designation;
- 2.1.3 Application by existing Associate Members and Fellow Members who wish to use the Designation; or
- 2.1.4 Re-admission of Tax Technician Members whose membership has lapsed.

¹ All references to re-admission apply equally to individuals who have delayed their application for membership after passing their exams.



3. Confirmation Form

- 3.1 The applicant must complete the appropriate confirmation form as defined by the Professional Affairs Committee of the Institute and send it to the Professional Affairs Committee before their application for Re-admission to Membership or application to use the Designation will be considered.
- 3.2 If an applicant is re-admitted to membership or permitted to use the Designation and it subsequently transpires that, without reasonable excuse, they provided false or misleading information to the Institute, they may be liable for disciplinary action in accordance with Bye-Law No. 1 on Investigation and Disciplinary Procedures. In addition, the Institute may (i) revoke permission to use the Designation, and upon revocation, the relevant Member must cease all use of the Designation; and (ii) amend the Register of Members in order to indicate that the member is no longer entitled to use the Designation.

4. Processing of Applications

- 4.1 Each application must be referred to the Professional Affairs Committee for consideration.
- 4.2 The Professional Affairs Committee may in its absolute discretion, decide whether or not to re-admit any applicant or accept an application by any applicant to use the Designation on such terms and subject to such conditions as it sees fit, in accordance with this Bye-law.
- 4.3 The re-admission of any applicant or permission to grant any applicant the right to use the Designation must be approved by a properly convened meeting of the Professional Affairs Committee.
- 4.4 Any applicant who is dissatisfied by a decision made by the Professional Affairs Committee in respect of his application has a right of appeal to the Council of the Irish Tax Institute.
- 4.5 An applicant whom the Committee has decided to re-admit or permit to use the Designation must pay a re-admission or administration fee. The Professional Affairs Committee will determine the appropriate fee and the applicant must pay that fee to the Institute prior to being re-admitted to membership or in the case of paragraph 2.1.3 above, being entitled to use the Designations.



5. Continuing Professional Requirements (“CPD”)

- 5.1 Applicants that fall into paragraphs 2.1.2, 2.1.3 and 2.1.4 above must comply with the following CPD requirements. Applicants that fall into paragraph 2.1.1 above do not have to comply with CPD requirements.
- 5.2 For applicants whose Associate or Fellow membership has lapsed for less than five years, the requisite CPD shall be 20 hours Structured CPD. For applicants whose Tax Technician membership has lapsed for less than five years, the requisite CPD shall be 10 hours Structured CPD.
- 5.3 The requisite hours of Structured CPD are not in addition to the annual requirements for Associates and Fellows or Tax Technician Members, however the Professional Affairs Committee reserve the right to specify the type and content of the required CPD.
- 5.4 For applicants whose membership has lapsed for five years or more, they will be subject to a compulsory assessment, to be determined at the discretion of the Professional Affairs Committee.