

Rules of the TaxAgents' Institute of New Zealand Incorporated

1. Name

- 1.1 The name of the society is "The TaxAgents' Institute of New Zealand Incorporated" (hereafter referred to as "TINZ").

2. Objects

- 2.1 TINZ's objects are:
- (a) to foster tax knowledge in New Zealand
 - (b) to further tax practice in New Zealand
 - (c) to represent tax practitioners in New Zealand
 - (d) to maintain the highest standards among tax practitioners by restricting membership to suitably qualified people
 - (e) to consider, initiate, debate and make submissions on New Zealand tax laws
 - (f) to provide bursaries and scholarships for education
 - (g) to provide prizes for examinations and essays or papers on taxation
 - (h) to publish or broadcast material that furthers these objects
 - (i) to provide information to members
 - (j) to seek recognition and financial support to further these objects
 - (k) to federate with, affiliate with, or act in conjunction with other institutes and associations, and appoint representatives to any such associations
 - (l) to provide premises for TINZ work and meetings
 - (m) to employ staff and agents
 - (n) to establish branch offices and committees
 - (o) to buy, sell, lease, alter and maintain land, buildings or other property as the Council sees fit

- (p) to raise or borrow money, repay borrowings, invest, and otherwise manage TINZ finances as the Council sees fit
- (q) to do anything else that, in the view of the Council, furthers TINZ's objects.

3. Membership

Application for membership

- 3.1 Applications for membership must be made in writing to the Council.

Approval of membership

- 3.2 A person or entity can only become a member of TINZ with the approval of the Council. The Council will decide what type of membership the person or entity holds. The Council can decline membership on any grounds, and does not have to justify its decisions to applicants.

Requirements to comply with Rules and Code of Ethics

- 3.3 All members must comply with TINZ's Rules and Code of Ethics.

Membership subscriptions

- 3.4 All members must pay subscription fees as determined by the Council. The fees must be paid annually and are due on 1 January of the year they apply to.

Types of membership

- 3.5 There are two types of member of TINZ: qualifying and associate members. The Council will decide whether a member is a qualifying or associate member.

Qualifying members

- 3.6 Qualifying membership is open only to natural persons. To become a qualifying member, a person must be a New Zealand resident as defined under the Income Tax Act, and be either:
 - (a) a practising tax agent as defined by the Taxation Administration Act, or
 - (b) employed by a practising tax agent.

- 3.8 Qualifying members are required to complete continuing education requirements as determined by the Council.

Grades of qualifying member

- 3.9 There are three grades of qualifying member: provisional member, full member and fellow.

- 3.10 A provisional member is any qualifying member who has not been granted the status of full member or fellow.
- 3.11 The Council will decide whether a member is granted the status of full member. No-one can be made a full member unless he or she:
- (a) has been a provisional member for the preceding two years and has completed all continuing education requirements during that time, or
 - (b) has a degree or equivalent qualification in accounting, or in business studies with a major in accounting, and has completed a tax unit as part of that course, and has at least three years' experience in his or her own tax practice, or
 - (c) otherwise satisfies the Council that he or she has sufficient qualifications and expertise to become a full member.
- 3.12 A fellow is any qualifying member who:
- (a) has consistently displayed acumen, integrity and proficiency in taxation matters, and
 - (b) has been nominated and seconded in writing by qualifying members, and
 - (c) after notice of the nomination has been forwarded to all qualifying members, has been elected to the position of fellow by a majority of qualifying members at an annual general meeting.
- 3.13 A provisional member may use the initials "PTINZ" after his or her name. A full member may use the initials "MTINZ" after his or her name. A fellow may use the initials "FTINZ" after his or her name. A retired member may use the initials appropriate to his or her membership grade, with "(Rtd)" following the initials.

Associate members

- 3.14 An associate member is any person or entity with an interest in taxation matters, other than a practising tax agent, whose application for associate membership is approved by the Council.
- 3.15 The membership of associate members will be reviewed annually.
- 3.16 Associate members do not have voting rights and are not eligible to hold positions on the Council.
- 3.17 Associate members are not required to complete TINZ's continuing education requirements.

Ending membership

- 3.18 Membership is terminated if:
- (a) the member resigns in writing, or
 - (b) the member has been declared bankrupt, or

- (c) the member has been convicted of a criminal offence involving dishonesty, or
 - (d) the Council resolves to end the member's membership.
- 3.19 In considering whether to end a membership, the Council may consider:
- (a) whether the member's subscription fees are paid
 - (b) whether the member has complied with these Rules and with the Code of Ethics
 - (c) whether the member has complied with TINZ continuing education requirements
 - (d) the outcome of any disciplinary hearing, and
 - (e) any other matter that, in the Council's view, is relevant to the member's suitability for membership.

Suspending membership

- 3.20 The Council may suspend a member's membership. In considering whether to suspend a membership, the Council may consider any of the factors referred to in paragraph 3.19 above.

Register of members

- 3.21 TINZ will keep a Register of Members. The register will contain the names, addresses and occupations of all current members and the dates on which they became members.
- 3.22 Whenever the Registrar of Incorporated Societies requires it, TINZ will provide the registrar with a copy of the register, accompanied by a statutory declaration by the TINZ president or executive director verifying the register.

4. Payments to members

- 4.1 No member or person associated with a member may receive any income or other financial benefit or advantage from TINZ except:
- (a) fees for professional services charged at a standard market rate, or
 - (b) interest, at no greater than the market rate, on money lent.
- 4.2 No member or person associated with a member may under any circumstances receive any income or financial benefit or advantage from TINZ if the member is in a position to influence that income, benefit or advantage.

5. Registered office

- 5.1 TINZ will have a registered office where communications may be addressed. The Registrar of Incorporated Societies will be informed of the location of that office.

6. General meetings

Calling a general meeting

- 6.1 An annual general meeting will be held in each calendar year, no more than 15 months after the previous annual general meeting.
- 6.2 A special general meeting will be held at any time, on the written request of either three members of the Council or 20 qualifying members.
- 6.3 Qualifying members will be given 28 days' notice of any general meeting. The notice will explain the nature of business to be dealt with at the meeting.
- 6.4 Subject to paragraphs 6.1, 6.2 and 6.3, the Council will determine the specific date and venue for each general meeting.

Business of an annual general meeting

- 6.5 The business of every annual general meeting will be to:
- (a) receive the Council's annual report, and
 - (b) receive audited annual statements of income and expenditure and assets and liabilities for TINZ, and
 - (c) elect the Council, and
 - (d) appoint an auditor, and
 - (e) carry out any other business included in the notice of meeting referred to in paragraph 6.3 above.

General meeting procedures

- 6.6 Any qualifying member who has paid subscription fees for the year in which a general meeting takes place is entitled to vote at that meeting. Each qualifying member will have one vote.
- 6.8 A general meeting may only carry out business if at least five qualifying members are represented either in person or by proxy. If, 30 minutes after the meeting's scheduled start, there are fewer than five such members present:
- (a) the meeting will be dissolved if it is a general meeting called at the request of qualifying members, or

- (b) the meeting will be adjourned to a time and venue determined by the qualifying members who are present if it is an annual general meeting or a special general meeting called by members of the Council.

If a meeting is adjourned in accordance with (b) above, and fewer than five qualifying members are present when the meeting is reconvened, the meeting may carry out business.

- 6.9 The president will chair any general meeting. If the president is absent, the meeting may choose one of the two vice presidents as chair. If both vice presidents are absent, the meeting may choose another Council member as chair.
- 6.10 All decisions other than amendments to the Rules will be made by simple majority. Voting will be carried out in a manner determined by the chair. If votes are tied, the chair will have a casting vote.

7. Amendment of Rules

- 7.1 Subject to Section 21 of the Incorporated Societies Act, these Rules may be amended if at least three-quarters of the qualifying members at an annual general meeting vote to do so.
- 7.2 No proposal to amend section 4 (payments to members) or section 15 (winding up) can be put before an annual general meeting unless it has first been approved by the Inland Revenue Department.

8. The Council

- 8.1 The Council is made up of:
 - (a) the president
 - (b) two vice presidents
 - (c) any number of other members elected at an annual general meeting (or their deputies)
 - (d) any number of other members co-opted by the Council.

Eligibility to be a member of the Council

- 8.2 Only qualifying members are eligible to be Members of the Council.
- 8.3 Any member who has not paid his or her subscription fees for a particular calendar year is not eligible to be elected or appointed as a member of the Council during that year.

Election of the Council

- 8.4 The president, vice presidents and other elected Council members are elected at each year's annual general meeting and hold office until the next annual general meeting.
- 8.5 Any candidate for a position on the Council must be nominated in writing by at least two other qualifying members. The candidate must sign his or her nomination. The nomination must be received by the executive director at least 14 days before the annual general meeting at which the election will take place.

Validity of Council actions

- 8.6 All acts by the Council and by any committee the Council has established and by any member of the Council will be held to be valid even if it is discovered that there is a defect in the election of one or more members of the Council.

Eligibility for re-election

- 8.7 Subject to 8.2 and 8.3 above, any member elected to the Council may be re-elected.

Council members may appoint deputies

- 8.8 Any Council member who is unable to carry out his or her duties may appoint a deputy, subject to approval by the Council.

The appointment must be made in writing, and may be either for a fixed period or for an indefinite period up to the next Council election. The deputy may act on the Council member's behalf, carrying out all of the Council member's duties and using all of the Council member's powers.

The Council member can remove the deputy and resume his or her position on the Council at any time. This must also be done in writing.

Council may co-opt members

- 8.9 The Council may co-opt members. The elected members of the Council may remove a co-opted member at any time. Any member who is co-opted may serve only until the next election is held.

Council vacancies

- 8.10 If fewer than three Council members remain in office, the executive director must call a special general meeting. The special general meeting must elect a new Council, which will serve until the next annual general meeting.

Roles and powers of the Council

- 8.11 The Council's role is to manage TINZ in accordance with the objects referred to in section 2. It may take any action it sees fit in order to

achieve those objects, so long as the action is lawful and not inconsistent with these Rules or any resolution of a general meeting.

8.12 Without limiting paragraph 8.9, the Council may:

- (a) establish committees, including branch committees, and delegate powers to those committees
- (b) delegate powers to TINZ officers
- (c) make and amend a Code of Ethics, Disciplinary Procedures, continuing education requirements, and other requirements or guidelines for members
- (d) make decisions about TINZ finances and property, including decisions to borrow or raise money
- (e) make decisions about remuneration for the auditor and other officers
- (f) impose sanctions on members for breaching TINZ's Rules or Code of Ethics, including imposing fines, requiring members to pay compensation to clients or cancel unpaid fees, formally censuring members, ending or suspending membership subject to 3.18, 3.19 and 3.20 above, or imposing any other sanction that in the Council's view is reasonable under the circumstances.

Roles and powers of the president

8.13 The president is responsible for:

- (a) carrying out TINZ policy and decisions
- (b) employing, supervising and terminating the employment of staff and contractors
- (c) having the custody of TINZ books, papers and documents
- (d) preparing the president's annual report
- (e) taking any other action required by a general meeting or the Council.

9. Officers

9.1 The officers of TINZ are:

- (a) all members of the Council
- (b) the immediate past president
- (c) the executive director
- (d) the auditor

Election and appointment of officers other than members of the Council

- 9.2 The Council appoints the executive director. The executive director holds office until he or she resigns in writing or the Council removes him or her from office.
- 9.3 The auditor is elected at each year's annual general meeting and holds office until the next annual general meeting. An auditor appointed at one annual general meeting may be re-elected at the next annual general meeting. If the position becomes vacant between general meetings, the Council may appoint an auditor to serve until the next general meeting, at which a new election must be held.
- 9.4 The immediate past president is the person who held the office of president in the period immediately before the last general meeting at which a Council election was held.

Role of the executive director

- 9.5 The executive director is responsible for:
- (a) notifying any person who is elected or appointed as an officer
 - (b) notifying qualifying members of any general meeting
 - (c) notifying Council members of any Council meeting
 - (d) notifying committee members, other than members of branch committees, of meetings of any committees they are members of
 - (e) keeping the Register of Members referred to in paragraph 3.21
 - (f) keeping a record of proceedings of all meetings of the Council and committees, other than branch committees
 - (g) keeping a record of attendance at all meetings of the Council and committees, other than branch committees
 - (h) banking or causing to be banked all money received by TINZ
 - (i) paying out TINZ funds in accordance with Council decisions
 - (j) fulfilling the role of treasurer, which includes keeping TINZ's books of account and preparing its annual statements of income and expenditure and assets and liabilities in accordance with paragraphs 12.3 and 12.4.
 - (k) taking any other action required by a general meeting or by the Council or the chair of any meeting.

Role of the auditor

- 9.6 The auditor's role is thoroughly examine the statements referred to in paragraph 12.4 and report in writing to members, giving an opinion on whether the statements are a true and fair reflection of TINZ's affairs.

- 9.7 TINZ will give the auditor access at reasonable times to all documents he or she needs to carry out this role, and TINZ officers will comply with all reasonable requests from the auditor for information or assistance.

Indemnity of officers

- 9.8 No officer is liable for any loss or damage that comes about as a result of the officer carrying out his or her duties, unless the officer deliberately or recklessly caused the loss or damage.

No officer is liable for the acts or omissions of any other officer.

10. Meetings of Council and committees

Decisions by majority

- 10.1 Decisions at all meetings of the Council, and of any committees that the Council establishes, will be made by a simple majority of votes. If votes are tied, the chair will have a casting vote.

Council meetings

- 10.2 The Council may meet at any time and carry out its business as it sees fit.
- 10.3 Meetings of the Council will be chaired by the president. If the president is absent or declines to chair the meeting, Council members must choose a vice president to chair the meeting. If there is no vice president present, or the vice presidents decline to chair the meeting, the Council members present must choose another member to chair the meeting.
- 10.4 No business may be conducted at any Council meeting if fewer than three members of the Council are present.

Committee meetings

- 10.5 In establishing a committee, the Council may determine who its members will be, who will chair it, what business it will consider, its quorum, and any other matter to do with the committee's procedures and business.
- 10.6 If the Council has not named a chair, a committee must elect a chair from among its members.
- 10.7 Committees may meet at any time and carry out their business as they see fit, subject to any Council decisions.

11. Common Seal

11.1 The executive director will have custody of the Common Seal.

11.2 The Common Seal must not be affixed to any contract or other instrument except when:

- (a) the Council has passed a resolution requiring it to be, and
- (b) one member of the Council and the Executive Director or another person nominated are present and sign the instrument to which the Common Seal is affixed.

12. Finances

Cheques and payments

12.1 All cheques and payments must be signed or endorsed in such a manner as the Council directs.

Borrowing and investment

12.2 All borrowing or investment must be carried out in accordance with the Council's directions.

Books and financial statements

12.3 TINZ will keep accounts which are a true and fair reflection of its affairs, assets and transactions.

12.4 At the close of each financial year, and at any other time the Council decides, TINZ will have a statement of income and expenditure and a statement of assets and liabilities prepared. These statements will be examined by the TINZ auditor.

12.5 Whenever required by the Registrar of Incorporated Societies, TINZ will deliver to the Registrar:

- (a) the statement of income and expenditure for the last financial year
- (b) the statement of assets and liabilities for the last financial year
- (c) a statement providing details of all mortgages, charges and other securities of any description affecting any TINZ property at the close of the last financial year.

These statements will be accompanied by a certificate signed by the executive director or, in his or her absence, another TINZ officer, to the effect that the statements have been approved by a general meeting.

13. Notice

- 13.1 Any notice required under these Rules is deemed to have been given to a member 24 hours after it has been posted to him or her, or immediately after it has been delivered to him or her, at the address listed in the Register of Members.
- 13.2 The loss or non-delivery of a notice to a member will not invalidate or prejudice any TINZ election or decision.

14. Code of Ethics and Disciplinary Procedures

- 14.1 The rules of professional conduct for members of TINZ are contained in the Code of Ethics set out in Schedule 1 of these Rules.
- 14.2 The Council may amend the Code of Ethics as it sees fit. No amendment will bind any member until he or she has received notice of the amendment.
- 14.3 Any alleged breach of these Rules or of the requirements contained in the Code of Ethics must be dealt with according to the Disciplinary Procedures set out in Schedule 2 of these Rules.
- 14.4 The Council may amend the Disciplinary Procedures as it sees fit.

15. Use of TINZ name and logo

- 15.1 Except as allowed under 3.13, members may not refer to their membership of TINZ or use TINZ's name, initials (TINZ), crest or logo in advertising unless they have first obtained written permission from the TINZ Council.

16. Winding up

- 16.1 TINZ may be wound up voluntarily if:
 - (a) a general meeting passes a resolution requiring it to be wound up, and
 - (b) another general meeting, called at least 30 days later for the specific purpose, confirms the previous meeting's winding up resolution.
- 16.2 If TINZ is wound up, no property or assets may be distributed to members under any circumstances, either directly or indirectly. Any property or assets left after costs and debts are paid must be transferred to another incorporated society with objects similar to TINZ's. A general meeting that resolves to wind up TINZ may pass a

resolution stating which incorporated society will receive TINZ's property and assets. If no resolution is passed to this effect, a judge in the High Court may decide which incorporated society receives TINZ's property and assets.

17. Definitions

For the purposes of interpreting these Rules and any schedules to these Rules, the following definitions apply:

Act	the Incorporated Societies Act 1980.
Chair	the chair of any committee as determined by the Council or by the committee itself. In the absence of a chair, the term includes an acting chair.
Council	the Council of TINZ.
Executive director	the Executive Director of TINZ and includes an acting executive director.
Member	anyone who holds membership of TINZ according to section 3 of these Rules.
Meeting	any forum or medium through which business is conducted, including face-to-face meetings, teleconferences, internet meetings, or meetings using any other technology whatsoever
Money	Money includes cash, foreign currency, bank deposits, cheques, bills of exchange, promissory notes, and any other instrument that can be paid into a financial institution.
President	the president of TINZ and includes an acting president.
Tax practice	Provision of services relating to tax, financial information, financial advice, insolvency or trusteeship.
TINZ	the TaxAgents' Institute of New Zealand (Incorporated).
Writing	includes both physical and electronic written communications.

Schedule 1

Code of Ethics

Compliance

This Code of Ethics (“the code”) applies to all members of TINZ.

It applies to their work as tax practitioners and in any other actions that reflect on their work as tax practitioners.

Members must take all reasonable steps to comply with the code.

Members must also ensure that anyone working for them in tax practice (such as employees and contractors) complies with the code, regardless of whether those people are members of TINZ.

A member who asks or authorises another person to breach the code may be considered to have breached the code as if he or she took the actions herself.

Nothing in the code requires any person to breach legal obligations.

Unless specified, no requirement limits another.

Interpretation

Wherever there is doubt, the requirements of this Code of Ethics must be interpreted in ways that uphold the integrity and good name of the tax practice profession.

For the purposes of interpreting this Code of Ethics and any related guidelines or explanations, the following definitions apply:

Client	Anyone who engages the services of a tax practice you own, operate or work for in employment or on contract. For purposes of requirement 1.4 (conflicts of interest), “client” also includes any company or other entity that the client substantially controls or has a significant interest in.
Client information	Any information about a client’s affairs acquired in the course of your professional relationship.
Client funds	Any money that is to be held on behalf of a client. Client funds do not include professional fees, nor any personal money of your own or your family’s.
Disciplinary Committee	The TINZ Disciplinary Committee

Family	Spouse or partner, and dependents.
Financial interest	Any interest in equity or other security, debenture, loan or other debt instrument, including rights and obligations to buy such an interest and derivatives directly related to such an interest.
Income	Fees, commissions, gifts, or any other money or non-monetary rewards in exchange for performing a service.
Money	Money includes cash, foreign currency, bank deposits, cheques, bills of exchange, promissory notes, and any other instrument that can be paid into a financial institution.
Tax practice	Provision of services relating to tax, financial information, financial advice, insolvency or trusteeship.
Profession	Unless otherwise specified, "profession" means the profession of tax practice.
TINZ	The TaxAgents' Institute of New Zealand (Incorporated).
Trust account	An account or accounts established with a reputable financial institution for the sole purpose of holding client funds.
Work for	Work for in tax practice or associated activities, either in employment or on contract.
You	Any member of TINZ.

Code of Ethics requirements

CHAPTER 1. INTEGRITY

- 1.1 You will practice your profession with integrity, independence and objectivity.
- 1.2 You will practice your profession honestly, ensuring that all statements you make are truthful and accurate.
- 1.3 You will comply with all relevant laws and regulations, and encourage your clients to comply.
- 1.4 You will serve your client's interests faithfully, putting aside any compromising interests or loyalties.

If you become aware of a conflict of interest or potential conflict of interest, you will inform all affected parties of all relevant details as soon as possible, and you will recommend that all affected clients take independent advice.

You will also decide on appropriate steps to deal with the conflict and inform all affected parties of those steps.

If two or more clients are involved in a dispute, you must not advise both on the matter.

You may not work for a client if doing so would be likely to disadvantage that client.

CHAPTER 2. RESPECTING YOUR CLIENT'S TRUST AND CONFIDENCE

2.1 You will respect your client's confidence.

You will not reveal any client information to anyone outside your tax practice unless (a) you have proper authority or (b) you are required to by law or as part of legal proceedings or (c) you need to disclose information in order to defend yourself or another member of your tax practice at a disciplinary or judicial hearing.

You will not use client information to benefit yourself or anyone else other than your client.

2.2 In all of your dealings with client funds, you will maintain the highest standards of trusteeship.

You will keep client funds separate from your own in a trust account that is audited annually. You will use client funds only for purposes the client intended, in accordance with the client's written instructions. You will at all times be able to account for all client funds. You will provide an annual statement to each client clearly stating any movement in that client's funds.

CHAPTER 3. SERVICE

3.1 You will be open and transparent in all of your professional dealings with clients or potential clients. You will keep clients well informed about all matters relating to your work for them.

3.2 You will provide services that are appropriate to your client's needs and are authorised by your client.

3.3 You will carry out all of your work in a competent manner, complying with all relevant professional and accounting standards. You will take appropriate steps to maintain your competence.

3.4 You will carry out all of your work in a careful and timely manner.

3.5 You will charge fair and reasonable fees.

CHAPTER 4. PROFESSIONAL CONDUCT

4.1 You won't do anything that will bring TINZ or the profession of tax practice into disrepute.

4.2 You will behave fairly and honourably towards everyone you deal with in relation to your work. This requirement covers advertising and seeking business, taking on new work and handing over work to other

tax practitioners, dealing with complaints, and all other actions you take in relation to your work.

- 4.3 If you believe another member of TINZ has breached the law or this Code of Ethics, you must inform TINZ as soon as you can, provided there is no compelling ethical or legal reason for keeping the information confidential.

Disciplinary Procedures

1. Application

- 1.1 All members are subject to these Disciplinary Procedures.
- 1.2 Members must comply with all requests made by the Disciplinary Committee or its chair, and ensure that anyone working for them also complies. If any member does not comply with these requests, the Disciplinary Committee may impose any of the penalties referred to in paragraph 4.6.
- 1.3 Nothing in these Disciplinary Procedures limit the jurisdiction of any court or require any person to breach legal obligations.

2. Establishment of Disciplinary Committee

- 2.1 The Disciplinary Committee (“the committee”) is hereby established.
- 2.2 The committee’s role is to consider complaints against members and take appropriate action as allowed under these Disciplinary Procedures.
- 2.3 There will be three members of the committee. They will be appointed in the following ways:
 - (a) The Council will appoint one of its members to be the chair of the committee.
 - (b) The Council will appoint one other person to be a member of the committee.
 - (c) The chair and the other member will appoint a third person to the committee. This person must be a qualifying member of TINZ but may not be a member of the Council.

The chair and the other two members of the committee will serve until the next TINZ annual general meeting after their appointments.

A member may resign from the committee, in which case a replacement will be selected using the procedure set out in paragraph 2.3 above.

3. Committee proceedings

- 3.1 The Disciplinary Committee can only make decisions with all three members present. All decisions will be by simple majority.
- 3.2 Subject to Council resolutions and to any other paragraphs of these Disciplinary Procedures, the committee may meet and conduct its business as it sees fit.
- 3.3 The chair is responsible for calling meetings and notifying anyone who should attend.
- 3.4 The committee may make an order prohibiting the publication or broadcast of any report or communication about its proceedings, including the identities of anyone taking part in those proceedings.

4. Complaints

How complaints may be made

- 4.1 Anyone may make a complaint to TINZ alleging that a member has breached TINZ's Rules or Code of Ethics. Complaints must be made in writing.
- 4.2 When a complaint is received, it must be recorded in a register of complaints and referred to the chair of the Disciplinary Committee.

Considering a complaint

- 4.3 The chair of the Disciplinary Committee may decide that the complaint is frivolous or vexatious and does not need to be considered by the committee, in which case the chair must inform the complainant of this decision.

If the chair does not find the complaint frivolous or vexatious, he or she must:

- (a) inform the complainant that the complaint has been received and will be considered, and
 - (b) write to the member the complaint is about giving details of the complaint and seeking a response within a specified timeframe, and
 - (c) refer the complaint to the other members of the Disciplinary Committee.
- 4.4 As provided for in paragraph 3.2 above, the committee may meet to consider the complaint.
 - 4.5 The committee may seek further documents or other evidence from the complainant or the member the complaint is about.

- 4.6 The committee may schedule a hearing at which the complainant and the member the complaint is about are asked or required to give evidence.

If a hearing is held:

- (a) no party may have legal representation
- (b) the complainant may bring a support person
- (c) the member the complaint is about may bring a support person provided that person is a member of TINZ.
- (d) the committee may ask or require other members of TINZ to attend the hearing and give evidence
- (e) the committee may ask non-members of TINZ to attend the hearing and give evidence.
- (f) all parties must be given reasonable notice of the hearing.

Decision on a complaint

- 4.7 Once the committee believes it has enough evidence to make a decision, it may either:

- (a) decide that the complaint is unjustified, or
- (b) decide that the complaint is justified, or
- (c) make any other finding that, in the view of the committee, is reasonable under the circumstances.

Sanctions

- 4.8 If a complaint is justified, the committee may decide to impose a sanction on the member concerned.

Sanctions may include any of:

- (a) recommending that the Council cancel the member's membership
- (b) recommending that the Council suspend the member's membership
- (c) recommending that the Council require the member to pay a fine to TINZ
- (d) recommending that the Council require the member to pay compensation to the complainant or repay fees that have been paid or cancel unpaid fees
- (e) recommending that the Council formally censure the member
- (f) recommending that the Council impose any other sanction that, in the view of the committee, is reasonable under the circumstances.

Any sanction the committee imposes or recommends must be reasonable taking into account all relevant circumstances.

Report to Council

- 4.9 After making its finding and deciding whether to impose a sanction and award costs, the committee must report in writing to the Council stating what decisions it has made and any action it is recommending.

Timeliness

- 4.10 The committee must take steps to deal with all complaints within a reasonable timeframe, provided that it may delay consideration of any complaint while the parties attend mediation.

Privilege

- 4.11 No member may use any complaint, nor any communication or document relating to the committee's consideration of a complaint, for the purpose of any civil claim or action.

Records

- 4.12 While a complaint is under consideration, the committee will keep all documents relating to it in a safe place. Once a complaint has been dealt with, TINZ will keep all documents relating to it in a safe place.

5. Notice

- 5.1 Any notice required under these Disciplinary Procedures is:
- (a) deemed to have been given to a member 24 hours after it has been posted to him or her, or immediately after it has been delivered to him or her, at the address listed in the Register of Members
 - (b) deemed to have been given to a non-member 24 hours after it has been posted, or immediately after it has been delivered, to the person's last known address.

6. Appeals

- 6.1 Anyone who makes a complaint or is the subject of a complaint to the Disciplinary Committee may appeal the committee's decision.
- 6.2 All appeals must be made in writing within 28 days of the appellant receiving written notice of the committee's decision.
- 6.3 All appeals will be heard by the Council.
- 6.4 Disciplinary Committee decisions will have no effect until either:

- (a) the 28-day period referred to in paragraph 6.2 has expired and no appeal has been lodged, or
 - (b) the Council has heard the appeal and upheld the committee's decision.
- 6.5 In considering an appeal, the Council may do any of the following:
- (a) confirm the committee's decision
 - (b) overturn the committee's decision
 - (c) refer the matter back to the committee for reconsideration
 - (d) take any other appropriate action within its powers.
- 6.6 In considering an appeal, the Council will follow the procedures set down in paragraphs 4.1-4.12 of these Disciplinary Procedures as if the term "Council" has been substituted for "committee".
- 6.7 The Council's decision in respect of any appeal is final.