

**THE VAT PRACTITIONERS GROUP
CONSTITUTION
ARRANGEMENT OF ARTICLES**

PART I PRELIMINARY

Article	page
1. Interpretation.....	1
2. Name.....	1
3. Address.....	2
4. Objects.....	2
5. Structure.....	2

PART II MEMBERSHIP AND CHAPTERS

6. List of Members.....	3
7. Nature of membership.....	3
8. Chapter Chairman and Secretary.....	3
9. Application and admission to membership.....	3
10. New Chapters.....	4
11. President and honorary members.....	4
12. Chapter meetings.....	4
12A The eChapter.....	5

PART III THE COUNCIL, NATIONAL OFFICERS AND NATIONAL TECHNICAL COMMITTEE

13. The Council.....	6
14. Byelaws.....	6
15. The National Officers.....	6
15A. The National Technical Committee.....	7

PART IV TRUSTEES

16. Appointment.....	8
17. Vesting of property and powers.....	8

PART V FINANCE

18. Subscriptions.....	9
19. Non-payment.....	9
20. Expenses.....	9
20A. Protection of Officers etc.....	9
21. Accounts.....	10
22. Records.....	10

PART VI GENERAL MEETINGS

23. Annual General Meeting16
24. Other General Meetings16
25. Voting16
26. Alteration of Constitution16

PART VII TERMINATION AND DISSOLUTION

27. Termination of membership17
28. Dissolution of Chapter or VPG18

PART VIII SUPPLEMENTAL

29. Notices19
30. Proxies19
31. Transitional provisions and savings19

SCHEDULE

Form of Proxy20

Annexes

- Statement of Practice on membership fee reduction
- Council decisions

**THE VAT PRACTITIONERS GROUP
CONSTITUTION
PART I
PRELIMINARY**

Interpretation

1. (1) In this Constitution, except where the context otherwise requires:
 - Chairman* means, in relation to a Chapter, the Chairman of that Chapter;
 - Chapter* means a local branch of the VPG;
 - Commissioner* means a Commissioner of Customs;
 - Council* means the National Council of the VPG;
 - Customs* means HM Revenue & Customs;
 - Deputy Chairman* means the Deputy Chairman of the VPG;
 - eChapter* means a Chapter constituted in accordance with Article 12A;”
 - honorary member* has the meaning assigned to it by Article II ;
 - member* means an ordinary member or an honorary member of the VPG;
 - National Chairman* means the Chairman of the VPG;
 - National Officers* means the National Chairman, Deputy Chairman, National Secretary and Treasurer;
 - National Secretary* means the National Secretary of the VPG;
 - organisation* means a company, firm or other public or private body including a sole practitioner and, for these purposes, a person belongs to an organisation if he is a member, partner, director or employee of it;
 - qualified majority* means at least two-thirds of the votes cast;
 - Secretary* means, in relation to a Chapter, the Secretary of that Chapter;
 - subscription year* means the year ending on 30 September;
 - Treasurer* means the National Treasurer of the VPG;
 - VAT* means value added tax and includes such other tax or duty as the Council may from time to time decide, provided that the Council may also decide to exclude such other tax or duty;
 - VAT practitioner* means any person, other than a Commissioner or employee of Customs or similar government agency, whose profession, employment or occupation includes a regular involvement with VAT law and practice at a specialist level; and
 - VPG* means The VAT Practitioners Group.
- (2) Any reference in this Constitution to a Part, Article or Schedule is a reference to a Part, Article or Schedule, as the case may be, of this Constitution.
- (3) The Interpretation Act 1978 shall apply for the interpretation of this Constitution as it applies for the interpretation of an Act of Parliament.

Name

2. The name shall be The VAT Practitioners Group.

Address

3. The headquarters of the VPG shall be the address of the National Secretary for the time being which shall be notified to all members.

Objects

4. (1) The objects of the VPG shall be –
- (a) to provide a forum for VAT practitioners to discuss aspects of VAT law and practice;
 - (b) to facilitate the exchange of ideas and information on VAT matters between VAT practitioners on a confidential basis;
 - (c) to further the study and knowledge of VAT law and practice amongst VAT practitioners;
 - (d) to establish closer links between VAT practitioners and Customs with a view to promoting a better understanding by each of the work of the other;
 - (e) to make representations to Customs, or the Commissioners or any other Government Minister or Department, the Commission of the European Communities, or other appropriate person or body, on the operation of VAT law and practice and, in particular, but without prejudice to the generality of the foregoing, on proposals for new legislation and changes in current practice;
 - (f) to fulfil any object connected with any of the foregoing objects.
- (2) The VPG shall be non-political and shall not actively represent the interests of any one taxpayer or sector of taxpayers.
- (3) In the construction of these objects no one of the objects specified in this Article shall predominate amongst them and no object shall be regarded as subordinate to another.

Structure

5. (1) The VPG shall be a members' club and shall consist of ordinary members together with such honorary members as are hereinafter mentioned.
- (2) For the better attainment of its objects, the VPG shall be organised into local branches (known as "Chapters"), a national elected representative body (known as "the Council") and National Officers in the manner hereinafter provided.

PART II

MEMBERSHIP AND CHAPTERS

List of Members

6. (1) Without prejudice to Articles 27 and 28, the National Secretary shall maintain and keep updated every three months the following:
- List A: a list of the name and address of each member identifying the Chapter to which he belongs;
- List B: a list of the Chapters showing the name and addresses of each member;
- List C: a list of the Chapters showing in each case the names and addresses of the Chairman, Secretary and appointed representative to the National Technical Committee.
- (2) The Secretary of each Chapter shall forthwith notify the National Secretary of any change in the membership of his Chapter or of its Chairman, Secretary or Technical Committee representative.

Nature of membership

7. (1) Subject to paragraph (4) of this Article and Article 12A, each Chapter shall normally consist of not more than twenty-five and not less than eight members.
- (2) Membership of each Chapter is personal to the member and may not be transferred to any other person or organisation.
- (3) Subject to Article 9(4), a person may not be a member of more than one Chapter at any one time.
- (4) The Council may if it thinks fit issue a general or specific waiver of paragraph (1) or (3) of this Article.
- (5) Where a member, by reason of his membership of the VPG, obtains in confidence any information concerning VAT or a taxpayer's affairs, he shall use his best endeavours to respect the confidentiality of that information.

Chapter Chairman and Secretary

8. (1) Save as provided in Article 12A, the members of each Chapter shall elect from their number a Chairman and a Secretary by a qualified majority.
- (2) A person shall not be entitled simultaneously to hold the office of Chairman and Secretary.
- (3) The Chairman and Secretary shall hold office for two years and may offer themselves for re-election.

Application and admission to membership

9. (1) An applicant for ordinary membership of a Chapter may apply in writing to the secretary of that Chapter enclosing a curriculum vitae and, subject to Article 7, the Secretary shall:
- (a) circulate a copy of the application to members of that Chapter;
- (b) invite a proposer and seconder who (both being ordinary members of that Chapter but who do not belong to the same organisation) are willing to vouch for the applicant's fitness for membership;
- and where no proposer or no seconder is found the Secretary shall reject the application and notify the applicant accordingly.
- (2) An applicant who is duly proposed and seconded pursuant to paragraph (1) of this Article shall be admitted to membership of that Chapter if at a meeting of the Chapter his application is approved by a qualified majority of those members who are present and voting.

The Secretary shall notify the applicant accordingly.

- (3) An unsuccessful applicant for ordinary membership of a Chapter may apply to another Chapter for membership as provided in paragraphs (1) and (2) of this Article, provided always, and without prejudice to Article 10, not more than two applications for membership may be made by the same person in any period of twelve months.
- (4) A member of one Chapter ("the first Chapter") may apply to become a member of another Chapter ("the second Chapter") and if his application is approved by a majority of those present and voting at a meeting of the second Chapter, he shall be admitted to membership of that Chapter and his membership of the first Chapter shall thereupon cease.

New Chapters

10. (1) Any four or more persons, who in the opinion of the Council are experienced VAT practitioners of good standing (and referred to in this Article as "founder members"), may at any time apply to the Council for approval to form a new Chapter.
- (2) An application under paragraph (1) of this Article shall be made in writing stating the reason therefor and if approved in principle at a meeting of the Council by a qualified majority, the founder members shall thereupon invite such further VAT practitioners as they consider suitable to form a new Chapter. ,
- (3) If within twelve months of the date of approval by the Council the prospective members (including the founder members) number not less than eight, the Secretary of the proposed new Chapter shall duly notify the Council and the members of the new Chapter shall thereupon be deemed to have been duly elected as members and shall become subject to this Constitution.

President and honorary members

11. (1) The Council, acting on a qualified majority, may if it thinks fit appoint one member as President of the VPG honoris causa (hereinafter called "the President") and the President shall hold office for a period of two years but may be reappointed and during the term of his office the President shall enjoy all the benefits and privileges of an honorary member as provided in this Article.
- (2) Any person who is proposed by one ordinary member and seconded by another ordinary member may be elected as an honorary member at a meeting of the Council by a qualified majority of those present at such meeting and if duly elected shall not be liable to pay any entrance fee or other subscription, (without prejudice to such person's right to make a voluntary donation) but shall be entitled to all the privileges of membership.
- (3) An honorary member shall be a member of the Chapter of his choice subject to the consent of the Chairman of that Chapter.
- (4) The number of honorary members shall at no time exceed four.

Chapter meetings

12. (1) Each Chapter shall use its best endeavours to meet on average once per month and on the same day of each month.
- (2) Chapter meetings may be held on a rotational basis at the premises of one member of that Chapter ("the host member") or as may be otherwise agreed, and the host member shall be responsible for providing accommodation and refreshments for the meeting.
- (3) The Chairman and Secretary shall agree an agenda for each meeting and circulate it to all members of the Chapter at least two days before the date fixed for the meeting.
- (4) At least two days before the date fixed for the meeting, each Chapter member shall advise the Secretary or host member whether he will be attending the meeting.

- (5) Subject to the needs of individual Chapters, each Chapter meeting shall commence at 5.45 p.m. for 6 p.m. and shall conclude at 8 p.m.
- (6) The Chapter Chairman shall preside at the meeting or, in his absence, a deputy of his choice.
- (7) Subject to this Constitution and to the provisions of any byelaws made by the Council, the Chapter Chairman shall determine the procedure for the meeting of his Chapter.
- (8) The Chapter Secretary shall be responsible for preparing brief notes of the proceedings at a Chapter meeting, including any votes taken and the results thereof, and for circulating copies of the minutes to each Chapter member before the next meeting.
- (9) At the next meeting, the Chapter shall approve the notes subject to any agreed amendments and the Chapter Secretary shall thereupon send a copy to the National Secretary provided that the Chapter Chairman shall if he thinks it necessary to preserve confidentiality direct the removal of any material.
- (10) An attendance register shall be signed by all members present at each Chapter meeting.
- (11) A guest speaker may be invited to a Chapter meeting provided always that any guest who is not a member of the VPG shall not be present during the discussion of any formal business or matter confidential to the members of the VPG.
- (12) By giving not less than two days prior notice to the Chapter Secretary, any member shall be entitled to attend the meeting of a Chapter of which he is not a member, provided such person shall not be a guest at the same Chapter on more than two occasions in any period of twelve months.
- (13) This Article shall be capable of modification as the Council may provide in byelaws made under Article 14.

The eChapter

- 12A
- (1) The Council may if it thinks fit create a new Chapter, known as the eChapter, and shall appoint three persons whom it considers are experienced VAT practitioners of good standing to act as Chairman, Secretary and representative on the National Technical Committee, who shall hold office for two years.
 - (2) Membership of the eChapter shall be unlimited.
 - (3) The proceedings of the eChapter so far as practicable shall be conducted by electronic means and without the need to hold meetings and, accordingly, the provisions of Article 12 shall be modified by or under bye-laws made by the Council in consultation with the eChapter Chairman.
 - (4) Subject to paragraphs (1) to (3) above the provisions of this Constitution shall in all other respects apply to the eChapter and its members.
 - (5) If from time to time the Council thinks fit, it may create additional eChapters as provided in this Article.

PART III
THE COUNCIL, NATIONAL OFFICERS
AND NATIONAL TECHNICAL COMMITTEE

The Council

13. (1) There shall be a Council comprising the Chairman of each Chapter, the President, the Chairman of the National Technical Committee and the National Officers.
- (2) The National Chairman, or in his absence the Deputy Chairman, shall preside over the Council.
- (3) The affairs of the VPG in all matters not in this Constitution reserved for a Chapter or the VPG in a General Meeting, shall be managed by the Council and in particular, but without prejudice to the generality of the foregoing, the Council or the National Officers acting under their direction shall have sole responsibility for making or authorising the making of any such representations as are referred to in Article 4(1)(e).
- (4) Without prejudice to Article I5A, the Council may appoint for such purposes as they may deem appropriate one or more committees from amongst the members and may delegate such of their powers to the Committee as they think fit.
- (5) The National Chairman may co-opt for periods not exceeding twelve months and for such purposes as he may deem appropriate any member provided that such co-opted member shall not be entitled to vote at any Council meeting to which the Council may invite him.
- (6) The Council shall normally meet at least four times a year in such place as the Council may decide and at least two meetings shall normally be held outside London.
- (7) The National Secretary shall give Council members notice of the time and place of each meeting of the Council not less than 14 days before the appointed date, but this period may be abridged at the discretion of the National Chairman if in his opinion the urgency of the business to be discussed so requires.
- (8) Seven members of the Council shall constitute a quorum and two members of a committee shall constitute a quorum.
- (9) Except where otherwise provided in this Constitution, the Council shall act on a simple majority of those members present at a meeting or voting by proxy and in the case of equality of voting the Chairman shall have a second or casting vote.
- (10) The National Secretary shall take minutes of the proceedings at Council meetings.

Byelaws

14. The Council may from time to time make, vary and revoke byelaws (not inconsistent with this Constitution) for the regulation of the internal affairs, meetings of the VPG, holding of elections and voting and for the conduct of members and the byelaws for the time being in force shall be binding on all members.

The National Officers

15. (1) There shall be a National Chairman, a Deputy Chairman, a National Secretary and a Treasurer.
- (2) Nominations for each post of National Officer shall be proposed by one member and seconded by three others provided that, in each case, the person nominated, his proposer and seconders do not belong to the same organisation as each other, and shall be sent to the National Secretary in writing not later than 28 days before the date of the Annual General Meeting.
- (3) The National Officers shall be elected at the Annual General Meeting in manner provided in Article 25(2) by a secret ballot and shall hold office for a period of one year (except in the case

of National Treasurer who shall hold office for two years) and may offer themselves for re-election.

- (4) A person shall not be entitled to hold the post of more than one National Officer simultaneously but a National Officer may simultaneously hold office as a Chapter Chairman or Secretary.
- (5) It shall be the duty of the National Officers to act in all matters in accordance with the directions of the Council and, subject to any directions given to him by the Council, the Secretary may, on behalf of the VPG and after consultation with the Chairman, engage such persons as may be necessary for the efficient and economical running of the VPG and may lawfully terminate any such engagement.
- (6) The National Chairman may as he sees fit delegate all or any of his powers to the Deputy Chairman.

The National Technical Committee

- 15A
- (1) There shall be a National Technical Committee ("the Committee") comprising the Chairman of the National Technical Committee ("the Technical Chairman"), the National Technical Secretary and Chapter Representatives. The National Chairman and Deputy Chairman may also attend the Committee as members if they so wish.
 - (2) The Technical Chairman shall be a member of the VPG appointed by the Council on the recommendation of the National Chairman and shall hold office for two years and may offer himself for reappointment.
 - (3) The National Technical Secretary shall be engaged from time to time in the manner provided by Article 15(5).
 - (4) Each Chapter may if it thinks fit appoint one of its members to serve on the Committee as its Chapter Representative provided that instead two Chapters may jointly appoint a person who is a member of one of those Chapters to be their joint representative. A Chapter Representative shall serve for two years while he remains a member of any Chapter which he represents and may offer himself for reappointment.
 - (5) It shall be the duty of the Committee at all times to act in accordance with the directions of the Council in considering any matter of VAT law and practice, including proposed changes thereto, but save as aforesaid the Committee shall determine its own procedure.
 - (6) The Technical Chairman shall furnish such reports concerning the work of the Committee as the National Chairman or the Council may require.

PART IV TRUSTEES

Appointment

16. (1) There shall be three Trustees of the VPG who shall be appointed from time to time as necessary by the Council from among members who are willing to be so appointed.
- (2) A Trustee shall hold office during his life or until he shall resign by notice in writing given to the Council or until a resolution removing him from office shall be passed at a General Meeting of the VPG acting on a qualified majority.

Vesting of property and powers

17. (1) All property of the VPG including land and investments, shall be held by the Trustees for the time being in their own names so far as necessary and practicable for the use and benefit of the VPG.
- (2) On the death, resignation or removal from office of a Trustee, the Council shall appoint a new Trustee in his place and as soon as possible thereafter take all lawful and practical steps to procure the vesting of all VPG property into the names of the Trustees as constituted after the said appointment.
- (3) The Trustees shall in all respects act in regard to any property of the VPG held by them in accordance with the directions of the Council.
- (4) Subject to the provisions of this Article, the Trustees shall have power to sell, lease, mortgage or pledge any VPG property for the purpose of raising or borrowing money for the benefit of the VPG in compliance with the Council's directions but no purchaser, lessee or mortgagee shall be concerned to enquire whether any such direction has been given.

PART V FINANCE

Subscriptions

18. (1) The annual subscription for an ordinary member of the subscription year shall be such sum as the Council may from time to time determine and at the discretion of the Council an ordinary member may be allowed to pay a reduced subscription for any period of less than a year.
- (2) Without prejudice to Article 11 and paragraphs (1) and (3) of this Article, annual subscriptions shall be paid on election to membership, and thereafter as directed by the Treasurer and in either case within 30 days of the date of issue of a V AT invoice for the full subscription year.
- (3) The Council may if it thinks fit reduce, waive or remit the annual subscription for any member or class of members and the Council shall produce a statement setting out the circumstances, if any, in which subscriptions shall be reduced, waived or remitted and such statement shall be published on the VPG website.
- (4) The Council may if it thinks fit authorise the acceptance of payment of subscriptions by instalments in any particular case or circumstances.

Non-payment

19. Without prejudice to Article 18(3), the Council may terminate the membership of any ordinary member -
 - (a) whose annual subscription remains unpaid on the first day of the second calendar month next following the beginning of the subscription year; or
 - (b) who fails or refuses to pay any other sum lawfully due to the VPG within two months of the date on which a written demand is made to him by or on behalf of a National Officer.

Expenses

20. (1) Subject to paragraph (2) of this Article and in the discretion of the Council, a member of the Council, or a member of a committee appointed by the Council pursuant to Article 13(4), may be entitled to claim for reasonable expenses and disbursements incurred by him in the proper performance of his duties in relation to the VPG provided that -
 - (a) all such expenses and disbursements shall be properly vouched;
 - (b) such reimbursement is approved by the Treasurer or, in the case of a reimbursement to the Treasurer, by the National Chairman.
- (1A) Subject to paragraph (2) of this Article, on written request from a Chapter Chairman or Secretary, the Council or any two National Officers may on such terms as they think fit approve a payment out of VPG funds to reimburse that Chapter in whole or in part for the reasonable cost of inviting and entertaining a guest speaker or similar expenditure.
- (1B) Paragraph (1A) of this Article is without prejudice to the members of any Chapter deciding, as a local matter, to share as they think fit any Chapter expenses other than those reimbursed from VPG funds.
- (2) Without prejudice to Article 21(2) below, no member shall receive any profit, salary or emolument from the funds or transactions of the VPG except for professional services authorised in the manner provided in Article 15(5).

Protection of Officers etc.

- 20A (1) The National Officers, members of the Council or any person for the item being acting under their authority shall be indemnified and held harmless out of VPG funds in respect of any liabil-

ity to third parties incurred by them as a result of their holding office or being members of the Council or in the exercise of their functions for or on behalf of the VPG.

- (2) The Council may as it thinks fit effect and keep in force any policy of insurance against any liability to third parties referred to in paragraph (1) of this Article incurred by the National Officers, members of the council or any person for the time being acting under their authority and may for that purpose authorise the payment of any insurance premium out of VPG funds.

Accounts

21. (1) The Treasurer shall keep such proper books of account as will enable him to present at least 14 days before every Annual General Meeting of the VPG, or at any other time if required (on reasonable notice to him) by the Council, an accurate report and statement concerning the finances of the VPG .
- (2) The books and accounts of the VPG shall as soon as practicable after the end of the subscription year be audited by a professional accountant who shall belong to a firm of registered auditors and who shall be appointed at each Annual General Meeting and who shall not be a member of the VPG and the auditors shall audit the accounts not less than 28 days before the next Annual General Meeting.

Records

22. [Deleted].

PART VI
GENERAL MEETINGS

Annual General Meeting

23. An Annual General Meeting of the VPG shall be held on the eve of the day appointed by the Council for the Annual Conference in every year and in any event within ten months of the subscription year end and the National Secretary shall send notice of the day time and place appointed to all members at least 14 days before such date and shall include therewith a statement of any nomination received for any National Officer post.

Other General Meetings

24. (1) A General Meeting of the VPG may be summoned at any time by the Council or upon any 20 members delivering to the Council a written request in that behalf and a notice of the General Meeting shall be sent by the National Secretary to all members at least 14 days before the date appointed, but this period may be abridged in the discretion of the Council if the urgency of the business to be discussed in their opinion so requires.
- (2) The National Secretary shall take minutes of the proceedings at all General Meetings of the VPG.

Voting

25. (1) At any General Meeting of the VPG every member of the VPG shall be entitled to be present.
- (2) Every member shall be entitled to one vote upon every question raised in person or by duly appointed proxy.
- (3) In the case of equality of voting, the Chairman of the meeting shall have a second or casting vote.

Alteration of Constitution

26. This Constitution may be revoked, added to or altered by a qualified majority of the members at any General Meeting of the VPG of which notice has been duly given under Article 23 or 24 specifying the intention to propose the revocation, addition or alteration, together with full particulars thereof.

PART VII
TERMINATION AND DISSOLUTION

Termination of Membership

27. (1) A member may resign at any time by giving written notice to the Secretary of his Chapter.
- (2) A Chapter may decide by a qualified majority to terminate the III membership of any member of that Chapter who has ceased to be a V AT practitioner.
- (3) [Deleted]
- (4) The Council may expel any member who commits a material breach of this Constitution and which is not sanctioned or waived by the Council or whose conduct shall in the opinion of the Council be calculated or likely to bring the VPG into disrepute provided that before any such member is expelled:
- (a) the National Secretary shall give him not less than 7 days' notice to attend a meeting of the Council and shall inform him of the complaints against him;
 - (b) such member shall be given the opportunity to appear before the Council at such meeting to answer such complaints; and
 - (c) his expulsion is approved by a qualified majority of the members of the Council present and voting at such a meeting.
- (5) Where a person 's membership ceases under Article 19 or this Article, his subscription is not repayable save in such cases as the Council may in its absolute discretion decide and he shall thereupon forfeit all right to and claim upon the VPG and its property and funds.

Dissolution of Chapter or VPG

28. (1) If at any time a Chapter -
- (a) comprises less than eight members; or
 - (b) has not held a meeting for three consecutive months,
- the Council acting on a qualified majority may if it thinks fit dissolve that Chapter without prejudice to the right of any member or past member to make an application under Article 9 or 10.
- (2) If at any time the VPG shall pass in a General Meeting by a qualified majority a resolution (called "the first resolution") of its intention to dissolve, the Council or failing them the Trustees shall take immediate steps to convert into money all the property of the VPG, with power however to postpone or delay the conversion of any particular property if the VPG in a General Meeting so authorises.
- (3) Where paragraph (2) of this Article applies the Trustees shall out of the proceeds of such conversion discharge all debts and liabilities of the VPG, including the expenses of such conversion, and any balance remaining in their hands shall be disposed by them as the VPG in General Meeting shall resolve, provided always that if the VPG shall not, within six months after the date of the first resolution, resolve upon the disposition of any such balance, the same shall be divided equally between all persons who were ordinary members of the VPG at the date of the first resolution.
- (4) A copy of the notice convening any General Meeting under this Article shall be sent by the National Secretary by post to every member not less than 14 days before the date appointed for the Meeting; but any accidental omission to send such copy or the non-receipt of the same shall not invalidate any proceedings or resolution.

PART VIII SUPPLEMENTAL

Notices

29. (1) Any notice required to be sent to the VPG or to the Council shall be sent to the National Secretary
- (2) Any Notice required to be sent to a member may be sent by post to the last known address of the member.

Proxies

30. (1) Any member of the Council who is entitled to vote at a meeting of the Council may if he so desires appoint any member to attend and vote for him at such meeting as his proxy.
- (2) Any member who is entitled to vote at a General Meeting of the VPG may if he so desires appoint any other member to attend and vote for him at such meeting as his proxy.
- (3) A proxy shall be appointed in the form specified in the Schedule or a form to the like effect.

Transitional provisions and savings

31. (1) This Constitution, having been duly passed, applies from 9th June 1992 in substitution for any Constitution which applied immediately before that date.
- (2) This Constitution shall be without prejudice to anything done or commenced under any Constitution or rule hereby superseded.

SCHEDULE
(Article 30)
FORM OF PROXY

VAT PRACTITIONERS GROUP: PROXY

I, () being a member of the Council*/VPG* hereby appoint
() as my proxy to vote for me and on my behalf at the Council
meeting*/(Annual] General Meeting*
of the VPG to be held on (date:).

Signed this day of

.....

(Signature)

*Delete where inapplicable.

Statement of Policy on Reduced Subscriptions

Introduction

In accordance with Article 18(3) of the VPG Constitution, the Council may agree that reduced subscriptions shall be available to members in certain circumstances. The Council has decided that those members who cease to be VAT Practitioners, either permanently or for a period, but wish to maintain membership of the VPG should be able to do so without being required to pay the full annual subscription required of members in full-time practice. This statement of policy sets out the reduced rates that are currently available.

Nothing in this statement of policy shall limit the ability of the Council to reduce, waive or remit annual subscriptions in circumstances other than those set out in this statement either individually or generally if it thinks fit.

Retired Member rate

The annual subscription rate for a Retired Member shall be 50 per cent of the annual subscription for an ordinary member and such subscription shall be payable annually on the subscription renewal date.

Where a member becomes or ceases to be a Retired Member at any point during the year then the applicable subscription rate shall take effect from the next subscription renewal date.

Retired Member means a person who:

- (a) has been an ordinary member for at least five years (whether continuously or in aggregate); and
- (b) has retired from a profession, employment or occupation that included regular involvement with VAT law and practice at a specialist level.

Retired Member includes a member who continues to work as a VAT Practitioner after retirement provided that such work in retirement does not exceed an average of ten hours per week in any calendar year.

Non-practising Member rate

The annual subscription rate for a Non-practising Member shall be 50 per cent of the annual subscription for an ordinary member and such subscription shall be payable in monthly instalments. The Non-practising Member rate shall apply only during the period of cessation of practice.

Where a member becomes a Non-practising Member during the year then the Non-practising Member rate shall apply with effect from the month following the cessation of practice. Where a member becomes a Non-practising Member during the year for which the full annual subscription has been paid, the annual subscription relating to the period of cessation up to the next subscription renewal date shall be remitted to the Non-practising Member on written application to the Council by the Non-practising Member to that effect.

Where a Non-practising Member ceases to be a Non-practising Member during the year then the annual subscription rate for an ordinary member shall apply with effect from the date of the next monthly instalment and shall be payable in monthly instalments until the next subscription renewal date.

Non-practising Member means a person who has ceased to work in a profession, employment or occupation that included regular involvement with VAT law and practice at a specialist level:

- (a) through unemployment, illness or disability; or
- (b) to take a period of maternity leave, raise a family or care for a dependant.

Non-practising Member includes a member who continues to work as a VAT Practitioner after the cessation of practice provided that such work does not exceed an average of ten hours per week in any calendar year.

Communications relating to subscriptions

Any notification that the Retired Member rate or the Non-practising Member rate applies or has ceased to apply must be made in writing and confirm the member's eligibility for the reduced rate. The notification must be signed by the member and the Chairman of the member's Chapter. The notification should be sent to the National Secretary.

All requests for a subscription to be reduced, waived or remitted in circumstances other than those set out above must be made by the member in writing to the Council and sent to the National Secretary.

Council Decisions

Number of members in Chapters (Article 7.4)

Council decided at its meeting on 14 September 2010 that the limit on the number of members in a Chapter to not more than 25 be waived. (Article 7.4 of the Constitution).