

# Constitution Schedule of Changes – 28 April 2021

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<i>Article Reference</i>	<i>Existing Articles</i>	<i>Proposed Articles</i>	<i>Reason for change</i>
12. Entrance Fees – A.I.P.A. / F.I.P.A.	<p style="color: red;"><b>Entrance Fees – A.I.P.A. / F.I.P.A.</b></p> <p style="color: red;"><b>(b) A.I.P.A. / F.I.P.A. Members In accordance with Objects clause of this Constitution as aforesaid, the Company by special resolution resolved to enter into membership a body of members from the Institute of Incorporated Public Accountants (IIPA), which said Institute is a recognised body of Accountants as provided for by S.I. 312 of 2016 and the Companies Act 2014 at the 1 September 2017</b></p>		Removed as no new A.I.P.A./F.I.P.A. members admitted after 1 September 2017
19. Resignation of Members	<p style="color: red;"><b>19. Resignation</b></p> <p style="color: red;"><b>Any Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student may resign on giving notice to the Council at the Office, but such resignation shall be subject to the obligations imposed by Articles 48 (e)(ii) and (iii) and any Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student so resigning shall remain liable to pay any subscription due as at the date of such notice. Subject as aforesaid, the resignation shall take effect on receipt of such notice at the Office.</b></p>	<p style="color: green;"><b>19. Resignation of Members</b></p> <p style="color: green;"><b>(a) A Member may serve written notice of his or her intention to resign as a Member of the Institute to the Council at the Office (provided however that any such person so resigning shall remain liable to pay any subscription due as at the date of such notice) and, subject to Article 19(b), any such resignation shall take effect on the date that his or her resignation is entered in the Institute’s register of members.</b></p> <p style="color: green;"><b>(b) Before entering the resignation of a Member in the Institute’s register of members, the Institute shall satisfy itself that the Member is not subject to any disciplinary process and that the Institute</b></p>	Amendment to prohibit resignation during a complaint or disciplinary process

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				<p>is not in receipt of any Complaint concerning the Member.</p> <p>(c) Where a Member serves written notice of his or her intention to resign as a Member of the Institute:</p> <p style="padding-left: 20px;">(i) during the course of any investigation or disciplinary process involving such person; or</p> <p style="padding-left: 20px;">(ii) prior to the commencement of any such disciplinary process but after a Complaint has been made by a third party or by the Secretary concerning such person,</p> <p>then, any such resignation shall not take effect until the date that the Institute notifies in writing the person proposing to resign that the investigation or disciplinary process has concluded or the Complaint concerning such person has been withdrawn and the resignation is entered in the Institute’s register of members.</p> <p>(d) For the avoidance of doubt, section 1199(7) of the Companies Act 2014 shall not apply to the Institute.</p> <p>19A. Relinquishment of recognition of Authorised Firms, Affiliated Partners, Responsible Individuals and Students</p> <p>(a) An Authorised Firm or an Affiliated Partner, a Responsible Individual or a</p>
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		<p>Student may serve written notice of his, her or its intention to relinquish his, her or its recognition as an Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student, on the Institute to the Council at the Office (provided however that any such person so resigning shall remain liable to pay any subscription due as at the date of such notice) and, subject to Article 19(b), any such relinquishment shall take effect on the date that his, her or its derecognition is noted in the Institute's records.</p> <p>(b) Before derecognising an Authorised Firm or an Affiliated Partner, a Responsible Individual or a Student in the Institute's records, the Institute shall satisfy itself that the Authorised Firm, Affiliated Partner, Responsible Individual or Student is not subject to any disciplinary process and that the Institute is not in receipt of any Complaint concerning such person.</p> <p>(c) Where an Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student serves written notice of his, her or its intention to relinquish his, her or its recognition as such:</p> <p>(i) during the course of any investigation or disciplinary process involving such person; or</p> <p>(ii) prior to the commencement of any such disciplinary process but after a</p>	
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		<p>Complaint has been made by a third party or by the Secretary concerning such person,</p> <p>then, any such relinquishment shall not take effect until the date the Institute notifies in writing the person proposing to relinquish his, her or its recognition as Authorised Firm, Affiliated Partner, Responsible Individual or Student (as the case may be) that the investigation or disciplinary process has concluded or the Complaint concerning such person has been withdrawn and his, her or its derecognition is noted in the Institute’s records.”</p>	
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<p><b>20. Arrears in Subscriptions</b></p>	<p><b>20. Arrears in Subscriptions</b>  Any Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student shall, ipso facto, cease to be a Member, or an Authorised Firm, or an Affiliated Partner, or a Responsible Individual or a Student, as the case may be, in the event of his annual subscription or any other sum or sums payable by him to the Institute being in arrears for three months from the date on which such subscription or other sum or sums, respectively, become payable, but shall nevertheless be liable to pay the amount of such year's subscription or other sums due by him to the Institute, and shall be liable otherwise on the footing that his Membership (in the case of a Member) or recognition (in the case of an Authorised Firm, Affiliated Partner, Responsible Individual or Student) continues until the date when all such subscriptions, arrears and other sums were fully paid. Any person who has ceased, pursuant to this Article, to be a Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student and is re-admitted in the case of a member or re-recognised in the case of an Authorised Firm, Affiliated Partner, Responsible Individual or Student shall pay to the Institute (in addition to any such subscriptions, arrears and other sums outstanding) a re-admission fee (in the case of a Member) or a re-recognition fee (in the case of an Authorised Firm,</p>	<p><b>20. Arrears in Membership Subscriptions, etc</b></p> <p>(a) In the event that a Member does not pay his or her annual subscription fee or any other sums due to the Institute, within three months from the date on which such subscription or other sums become due to be paid, then subject to Article 20(b), his or her membership of the Institute shall, ipso facto, cease after the expiry of the said three months and the Institute shall enter the cessation of his or her membership in the register of members.</p> <p>(b) Membership of the Institute shall not cease in accordance with Article 20(a) where the Member is the subject of:</p> <p style="margin-left: 20px;">(i) an investigation or a disciplinary process or</p> <p style="margin-left: 20px;">(ii) a Complaint made by a third party or by the Secretary</p> <p style="margin-left: 20px;">until such time as the investigation or disciplinary process has concluded or the Complaint concerning the Member has been withdrawn.</p> <p>(c) Notwithstanding the cessation of membership in accordance with the provisions of this Article, all annual</p>	<p>Amended to take account of amendment to Article 19 which prohibits resignation or removal of membership during a complaint or disciplinary process</p>
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	<p>Affiliated Partner, Responsible Individual or Student) of such amount as the Council may determine from time to time. In the case of a person who has ceased to be a Member or an Authorised Firm or an Affiliated Partner, or a Responsible Individual or a Student under this Article or under Article 21, the Council may, at their discretion, re-admit him to Membership (in the case of a Member) or re-recognise him (in the case of an Authorised Firm, or Affiliated Partner, or Responsible Individual or Student) upon such terms and subject to such conditions as the Council may in its absolute discretion think fit. The Council shall have power at its absolute discretion, in special cases, to suspend the operation of any part of this Article in whole or in part in relation to any Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student.</p>	<p>subscriptions and other sums due shall continue to be a debt due by the former Member to the Institute.</p> <p>(d) The Council may, at its discretion, re-admit as a Member a person whose membership ceased in accordance with the provisions of this Article upon such terms and conditions as the Council may, in its discretion, think fit.</p> <p>(e) A Member who is readmitted to the Institute following the cessation of his or her membership in accordance with the provisions of this Article shall be liable to pay a re-admission fee in such amount as is from time to time determined by the Council.</p> <p>(f) The Council shall have power, exercisable at its discretion in cases where it consider it to be appropriate, to suspend the operation of any part of this Article in relation to a particular case of non-payment of a Member’s annual subscription fee or other sums due to the Institute.”</p>	
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		<p><b>20A. Arrears in fees, etc, due by Authorised Firms, Affiliated Partners, Responsible Individuals and Students</b></p> <p><b>(a) In the event that an Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student does not pay his, her or its annual renewal fee (or licence fee) or other sums due to the Institute, within three months from the date on which such fees or sums become due to be paid, then subject to Article 20A(b), his, her or its recognition as an Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student, as the case may be, shall be withdrawn after the expiry of the said three months and the Institute shall enter the de-recognition in the Institute’s records.</b></p> <p><b>(b) An Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student shall not be derecognised in accordance with Article 20A(a) where he, she or it, as the case may be, is the subject of:</b></p> <ul style="list-style-type: none"> <li><b>(i) an investigation or a disciplinary process or</b></li> <li><b>(ii) a Complaint made by a third party or by the Secretary</b></li> </ul> <p><b>until such time as the investigation or disciplinary process has concluded or the Complaint concerning the person has been withdrawn.</b></p>	
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		<p>(c) <u>Notwithstanding the withdrawal of recognition in accordance with the provisions of this Article, all fees or other sums due shall continue to be a debt due by the former Authorised Firm, Affiliated Partner, Responsible Individual or Student to the Institute.</u></p> <p>(d) <u>The Council may, at its discretion, re-recognise as an Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student, as the case may be, a person who was derecognised as such in accordance with the provisions of this Article upon such terms and conditions as the Council may, in its discretion, think fit.</u></p> <p>(e) <u>An Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student who is re-recognised by the Institute following his, her or its de-recognition in accordance with the provisions of this Article shall be liable to pay a re-recognition fee in such amount as is from time to time determined by the Council.</u></p> <p>(f) <u>The Council shall have power, exercisable at its discretion in cases where it consider it to be appropriate, to suspend the operation of any part of this Article in relation to a particular case of non-payment of fees or other sums due to the Institute.</u></p>	
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<p><b>THE COUNCIL</b>  <b>22.</b>  <b>Number of Elected and External Council Members, Voting Procedure for Elected Council Members</b></p>	<p><b>22.</b>  <b>(b)</b> Notwithstanding anything contained in Articles 101 to 116 inclusive, except where the number of candidates is less than or equal to the number of vacancies (in which case such candidates shall be deemed, without the need for a <b>postal-vote</b>, to have been duly elected to the Council, and the result of such deemed election shall be announced at the relevant general meeting), the election of Members to Council shall be by <b>postal-vote</b> and every Member entitled to vote in elections of Elected Council Members shall be sent <b>a voting paper in a form and accompanied by</b>-voting instructions <b>as</b> approved by Council. <b>Each completed voting paper shall be returned to the Office to arrive at the Office</b> by 12 noon on the day before the date appointed for the relevant general meeting. Where two or more candidates for a vacancy receive an equal number of votes, the vacancy shall be filled by one of those candidates determined by lot (which shall be conducted in such manner as the Council shall determine from time to time by resolution or in Bye-Laws). Such elections shall be deemed to be held, and the result of such elections shall be announced, at the relevant general meeting.</p>	<p><b>22.</b>  <b>(b)</b> Notwithstanding anything contained in Articles 101 to 116 inclusive, except where the number of candidates is less than or equal to the number of vacancies (in which case such candidates shall be deemed, without the need for a vote, to have been duly elected to the Council, and the result of such deemed election shall be announced at the relevant general meeting), the election of Members to Council shall be by vote and every Member entitled to vote in elections of Elected Council Members shall be sent voting instructions approved by Council. <b>Votes must be cast in the manner specified by Council.</b> by 12 noon on the day before the date appointed for the relevant general meeting. Where two or more candidates for a vacancy receive an equal number of votes, the vacancy shall be filled by one of those candidates determined by lot (which shall be conducted in such manner as the Council shall determine from time to time by resolution or in Bye-Laws). Such elections shall be deemed to be held, and the result of such elections shall be announced, at the relevant general meeting.</p>	<p><b>Amendment to facilitate voting for election to Council to be conducted using electronic platforms.</b></p>
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<p>23 Retirement by rotation and eligibility for re-election</p>	<p><b>23. Elected Council Members to retire in rotation</b></p> <p><b>At the Annual General Meeting in every year one quarter of the Elected Council Members other than the President and any Vice-Presidents, or if the number of such Elected Council Members is not a multiple of four then the number nearest to but not exceeding one quarter, shall retire from office, but every Elected Council Member so retiring shall be eligible for re-election. A retiring Elected Council Member shall act as a member of the Council throughout the meeting at which he retires. Retirement in accordance with this Article shall not apply to an Elected Council Member being a President or Vice-President.</b></p>	<p>23 Retirement by rotation and eligibility for re-election</p> <p>(a) At the Annual General Meeting in every year, one quarter of the Elected Council Members other than the President and any Vice-Presidents, or if the number of such Elected Council Members is not a multiple of four, then the number nearest to but not exceeding one quarter, shall retire from office but, subject to Article 23(b) and (c), every Elected Council Member so retiring shall be eligible for re-election. A retiring Elected Council Member shall act as a member of the Council throughout the meeting at which he retires. Retirement in accordance with this Article shall not apply to an Elected Council Member being a President or Vice-President.</p> <p>(b) Notwithstanding any other provision in these Articles of Association, but subject to Article 23(c), with effect from the end of the Annual General Meeting held in 2020, Elected Council Members retiring in accordance with Article 23(a), shall be ineligible for re-election if they have served for nine (9) continuous years as an Elected Council Member, provided however, that service prior to the Annual General Meeting in 2020 shall not be reckonable.</p> <p>(c) The Council may resolve to increase the period of nine (9) continuous years referred to in Article 23(b), to twelve (12) continuous years, for an Elected Council Member who has served as President or as a Vice-President.</p>	<p>Amendment to provide for limits on term of office of Council members</p>
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<p><b>Discipline</b> <b>48.</b> <b>Disciplinary</b> <b>Action</b></p>	<p><b>48. Disciplinary Action</b></p> <p><b>(e) Resignation from membership during disciplinary process</b> In the event of a Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student resigning (which term includes the retirement or any non-renewal of membership howsoever occurring) during the course of any disciplinary process or prior to the commencement of any disciplinary process but where a Complaint has been made:</p> <p><b>(i) The Institute may publish a statement that such a resignation has taken place together with a statement as to the existence of the complaint and/or a statement of fact that the disciplinary process was ongoing prior to the resignation. In any such statement the Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student shall be named. In the event of such a resignation, details will also be recorded in the register of findings naming the Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student.</b></p> <p><b>(ii) Such Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student will continue to be liable notwithstanding such resignation, for any:</b></p> <p><b>a. Fine or costs order imposed upon such Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student arising from such disciplinary proceedings in accordance with these Presents irrespective of whether or not a decision has been made or fine imposed by the Institute in those</b></p>	<p><b>48. Disciplinary Action.</b></p> <p><b>(e) Resignation from membership or relinquishment of recognition during disciplinary process, etc</b></p> <p style="padding-left: 40px;"><b>In the event of a Member serving notice of his or her intention to resign as a Member of the Institute under Article 19(b) or an Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student serving notice of his, her or its intention to relinquish his, her or its recognition as an Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student under Article 19A(b), during the course of any investigation or disciplinary process involving such person or prior to the commencement of any such investigation or disciplinary process but after a Complaint has been made concerning such person:</b></p> <p><b>(i) Such Member, Authorised Firm, an Affiliated Partner, a Responsible Individual or a Student will continue to be liable notwithstanding service of notice of such resignation or relinquishment, as appropriate, for any:</b></p> <p><b>(I) fine or costs order imposed upon such person arising from such disciplinary proceedings in accordance with these Presents irrespective of whether or not a decision has been made or fine impose by the Institute in those disciplinary</b></p>	<p><b>Amendment because of prohibition of resignation from membership while a complaint or disciplinary process is ongoing</b></p>
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	<p><span style="color: red;">disciplinary proceedings prior to the resignation provided that all steps other than the decision in the disciplinary proceedings have been completed.</span></p> <p><span style="color: red;">b. Costs incurred by the Institute in any disciplinary proceedings which have been commenced prior to resignation but which have been discontinued by reason of the said resignation.</span></p> <p><span style="color: red;">(iii) All such fines and costs referred to in (ii) above shall be recoverable and enforceable by the Institute in accordance with Article 60 hereof.</span></p>	<p><span style="color: green;">proceedings both before and after the giving of such notice; and</span></p> <p><span style="color: green;">(II) costs incurred by the Institute in any investigation or disciplinary proceedings which have been commenced both before and after the giving of such notice.</span></p> <p><span style="color: green;">(ii) All such fines and costs referred to in (i) shall be recoverable and enforceable by the Institute in accordance with Article 60 hereof.</span></p>	
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<p>61. Transitional Provisions</p>	<p>(a) Notwithstanding anything in this Article but subject to Articles 61(b) and 61(c), any Complaint referred to the Disciplinary Committee as a Formal Complaint prior to the adoption of these Articles may, at the option of the Respondent, be dealt with either according to these Articles and the Bye-Laws or shall continue to be governed by the provisions in that behalf of the Articles and the Bye-Laws of the Institute as were in force immediately prior to that date. Subject to Articles 61(b); 61(c); <b>and 61 (d) and 61 (e)</b> all other Complaints shall be governed by these Articles and the Bye-Laws.</p> <p>(c) No Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student may be subject to disciplinary action on grounds that would not have rendered the Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student in question liable to disciplinary action under the Articles and Bye-Laws (including the Articles and Bye Laws of the Institute of Incorporated Accountants, where relevant) effective at the time the alleged event, giving rise to such <b>disiplinary</b> action, occurred.</p> <p>(d) Notwithstanding anything in this Article but subject to Article 61 (a), (b) and (c), any complaint <b>referred to the Institute (including the Institute of Incorporated Accountants)</b> in respect of an A.I.P.A / F.I.P.A. member, <b>which is in being at the 1 September 2017 shall be dealt with according to the Bye-laws of the</b></p>	<p>(a) Notwithstanding anything in this Article but subject to Articles 61(b) and 61(c), any Complaint referred to the Disciplinary Committee as a Formal Complaint prior to the adoption of these Articles may, at the option of the Respondent, be dealt with either according to these Articles and the Bye-Laws or shall continue to be governed by the provisions in that behalf of the Articles and the Bye-Laws of the Institute as were in force immediately prior to that date. Subject to Articles 61(b); 61(c); 61 (d) all other Complaints shall be governed by these Articles and the Bye-Laws.</p> <p>(c) No Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student may be subject to disciplinary action on grounds that would not have rendered the Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student in question liable to disciplinary action under the Articles and Bye-Laws (including the Articles and Bye Laws of the Institute of Incorporated Accountants, where relevant) effective at the time the alleged event, giving rise to such <b>disciplinary</b> action, occurred.</p> <p>(d) Notwithstanding anything in this Article but subject to Article 61 (a), (b) and (c), any complaint in respect of an A.I.P.A / F.I.P.A. member, which relates to alleged misconduct occurring before the 1 September 2017 shall be dealt with in accordance with these Articles and the provisions of Bye law 6.0 to 6.55 inclusive,</p>	<p>Removal of A.I.P.A/ F.I.P.A. transitional provisions – all complaints transitioned now complete</p>
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	<p><b>Institute of Incorporated Public Accountants which have been incorporated into bye laws 6.56 to 6.70., All other complaints received after the 1 September 2017</b> which relates to alleged misconduct occurring <b>either before or after</b> the 1 September 2017 shall be dealt with in accordance with these Articles and the provisions of Bye law 6.0 to 6.55 inclusive, but any disciplinary action taken shall be in accordance with the circumstances set out in the Bye Laws (including the Bye Laws of the Institute of Incorporated Accountants, where relevant) in existence at the time the misconduct occurred.</p> <p><b>(e) For the avoidance of doubt, any complaint referred to the Institute in respect of an AIPA / FIPA member which is in being and / or ongoing at the 1 September 2017 shall be dealt with in accordance with Bye law 6.56 to 6.70 inclusive.</b></p>	<p>but any disciplinary action taken shall be in accordance with the circumstances set out in the Bye Laws (including the Bye Laws of the Institute of Incorporated Accountants, where relevant) in existence at the time the misconduct occurred.</p>	
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<p><b>MEETINGS</b></p> <p><b>91A.</b> Annual General meetings</p>			<p>Re-numbering</p>
<p><b>91B.2.</b> Treatises may be read</p>			<p>Re-numbering</p>
<p><b>923.</b> Extraordinary General meeting</p>			<p>Re-numbering</p>
<p><b>93.</b>  Virtual general meetings</p>		<p><b>93. Virtual general meetings</b></p> <p>(a) This Article applies notwithstanding any other provision in these articles of association or the optional provisions of the Act.</p> <p>(b) Where the Council, in their absolute discretion, determines that:</p> <p style="padding-left: 20px;">(i) it is necessary or desirable to convene a general meeting of the Institute, and</p> <p style="padding-left: 20px;">(ii) to hold a general meeting at a physical venue would present a risk to the</p>	<p>New provision to provide for virtual general meetings if necessary in future</p>

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		<p>health, safety or well-being of some or all of the Institute's members or other attendees,</p> <p>then the Council may resolve to convene a general meeting to be held as permitted by section 176(4) of the Act and conducted wholly or partly by the use of electronic communications technology so long as all members and other attendees have a reasonable opportunity to participate in the meeting in accordance with this Article.</p> <p>(c) The Council may provide for participation in a general meeting conducted in accordance with this Article by providing or facilitating, for that purpose, the use of electronic communications technology, including a mechanism for casting votes by a member, whether before or during the meeting and in this regard may avail of the services of a third party services provider.</p> <p>(d) The electronic communications technology must enable attendees to:</p> <p>(i) hear what is said by the chairperson of the meeting and any person introduced by the chairperson, and</p>	
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		<ul style="list-style-type: none"><li>(ii) speak and submit questions and comments during the meeting to the chairperson to the extent that the attendee is entitled to do so under these articles of association provided always that any temporary failure or disruption of the electronic communications technology shall not invalidate the general meeting or any proceedings relating to the meeting.</li> <li>(e) The use of electronic communications technology in accordance with this Article may be made subject to such requirements or restrictions as the Institute may put in place as are necessary to ensure the identification of attendees and the security of the electronic communications technology and proportionate to achieving that end. Attendees of general meeting conducted in accordance with this Article shall be informed of any such requirements or restrictions that the Institute has put in place, before the general meeting concerned.</li> <li>(f) The Institute shall not be liable in respect of any failure or disruption relating to the equipment or network used by an attendee to access a general meeting by electronic</li></ul>	
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		<p>communications technology that occurs where such failure or disruption prevents or interferes with the attendee's participation, by way of such technology, in the meeting.</p> <p>(g) For the purpose of Article 101 and the designation of a Chairman at a general meeting conducted in accordance with this Article, a person who participates in the meeting through the use of electronic communications technology shall be deemed to be present in person at the meeting, such that the Chairman may attend and participate in the meeting through the use of such electronic communications technology.</p> <p>(h) For the purposes of Article 102 and the quorum at a general meeting conducted in accordance with this Article, Members and Members' proxies who participate in the meeting through the use of electronic communications technology are deemed to be present in person at the meeting.</p> <p>(i) The notice of a general meeting to be conducted in accordance with this Article shall, in addition to the</p>	
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		<p>matters specified in section 181(5) of the Act, also specify:</p> <ul style="list-style-type: none"> <li>(i) the electronic platform to be used for the meeting,</li> <li>(ii) details for access to the electronic platform,</li> <li>(iii) the time and manner by which an attendee must confirm his or her intention to attend the meeting,</li> <li>(iv) any requirements or restrictions which the Institute has put in place in order to identify attendees who intend to attend the meeting,</li> <li>(v) the procedure for attendees to communicate questions and comments during the meeting, and</li> <li>(vi) the procedure to be adopted for voting on resolutions proposed to be passed at the meeting.</li> </ul> <p>(j) In this Article the following terms and words shall have the meanings assigned to them:</p> <ul style="list-style-type: none"> <li>(i) “electronic communications technology”, in relation to a general meeting of the Institute, means technology that enables real time transmission and real time two-way</li> </ul>	
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		<p>audio-visual or audio communication enabling attendees as a whole with a reasonable opportunity to participate in the meeting using such technology from a remote location;</p> <p>(ii) “electronic platform”, in relation to a general meeting of the Institute, means an electronic system for the delivery of audio-visual or audio communication, including websites, access software and access telephone details or any other electronic technology that delivers such communications;</p> <p>(iii) “general meeting”, in relation to the Institute, means an annual general meeting or extraordinary general meeting of the Institute, and includes any such meeting that has been rescheduled</p>	
50 (h) and (i)	<p><del>(h) Where a complaint has been conveyed to the Investigation Committee by the Secretary, the Investigation Committee shall first form an opinion as to whether or not the Complaint gives rise to or includes questions of public concern and/or of complexity or importance.</del></p> <p><del>(i) Where the Investigation Committee is of the opinion, in its absolute discretion, that the Complaint is:</del></p>	<p>(h) Where a complaint has been conveyed to the Investigation Committee by the Secretary the Investigation Committee may, where in its absolute discretion it considers it appropriate to do so, refer the complaint for investigation by a Special Investigator in accordance with the Bye-Laws.</p> <p>(i) In determining whether to refer a complaint to a Special Investigator, the Investigation Committee may have regard to matters including:</p>	Clarification of provisions regarding referral of cases to a Special Investigator.

# Constitution Schedule of Changes – 28 April 2021

~~{TEXT IN RED DELETED}~~ AND NEW TEXT IN GREEN

	<p>(i) one that gives rise to or includes a question of public concern and/or</p> <p>(ii) of such complexity or importance that it would be appropriate that it would be investigated by a Special Investigator and the committee, in its absolute discretion, considers it appropriate to do so, it shall refer the Complaint for investigation by a Special Investigator in accordance with the Bye Laws.</p>	<p>(i) Whether the complaint gives rise to or includes a question of public concern;</p> <p>(ii) Whether the complaint gives rise to or includes a question of complexity or unusual importance;</p> <p>(iii) The Company’s objects, and in particular its regulatory, monitoring and supervisory role as set out therein.</p>	