FINAL – Subject to approval by Council

<u>Young IFA Network Canada Committee Guidelines</u>

These guidelines set out a general structure within which the YIN Canada Committee (the "**Committee**") of the International Fiscal Association (Canadian Branch) ("**IFA Canada**") may operate. The guidelines are intended to be of practical assistance and are not exhaustive.

1. **Overview and Purpose of the Committee**

1.1 The purpose of the Committee is to stimulate YINs to participate actively in scientific work as referred to in Article 4 of the Articles of Association of the International Fiscal Association ("**IFA**"), to enhance the cooperation between young and senior IFA members in the field of scientific research, and to create, enhance and maintain social networking with fellow professionals at the IFA Canada level and worldwide.

2. **Definitions**

2.1 For the purposes of these Guidelines,

   (a) "**Candidate**" has the meaning ascribed to it in section 9.1,

   (b) "**Chair**" means the Member appointed under section 6.4,

   (c) "**Chair Term**" has the meaning ascribed to it in section 6.1,

   (d) "**Committee**" has the meaning ascribed to it in the preamble,

   (e) "**Council**" means the IFA Canada Council,

   (f) "**Executive**" means the Executive Committee of IFA Canada,

   (g) "**IFA**" has the meaning ascribed to it in section 1.1,

   (h) "**IFA Canada**" has the meaning ascribed to it in the preamble,

   (i) "**Member**" means a person appointed as a member of the Committee under section 9.2,

   (j) "**Membership Sub-Committee**" has the meaning ascribed to it in section 8.1,

   (k) "**Secretary**" means the Member appointed under section 7.1,

   (l) "**YIN**" means, as the context requires, either

      (i) the "Young IFA Network", or

      (ii) a member of IFA Canada who has worked in the taxation field for fifteen (15) years or less, and

   (m) "**Year**" means a calendar year.

3. **Composition of the Committee**

3.1 The Committee shall have at least ten (10) Members and no more than fifteen (15) Members.

3.2 To the extent possible,

(a) the membership of the Committee should be representative of the international tax community in Canada in terms of professional qualifications (e.g. mix of lawyers and accountants) and geography, and

(b) membership should be limited to one individual per firm or organization.

3.3 Each Member must be a YIN.

4. **Committee meetings and decisions**

4.1 The Chair may call meetings of the Committee from time to time during a Year provided that the Chair must call at least six meetings per Year and organize one in-person meeting in conjunction with the annual IFA Canada Conference.

4.2 The Secretary shall take minutes for each Committee meeting and circulate the minutes to the Committee before the next meeting.

4.3 The Committee shall make reasonable efforts to make all decisions by consensus; however, in the event that consensus cannot be reached, the Chair may refer the decision to a vote of the Members and the decision shall be made by the majority of Members.

5. **Expectations of Members**

5.1 Each Member shall serve for at least two (2) Years unless

(a) the Member is elected as Chair, in which case the Member shall serve until the end of his or her Chair Term and comply with section 6.5, or

(b) the Member chooses to serve a third Year by notifying the Membership Sub-Committee before November 1 of the second Year.

5.2 Members are expected to attend Committee meetings (either in person or through teleconference), actively participate in the Committee, support the goals of the Committee and contribute to its initiatives by promoting and attending YIN events.

5.3 If a Member fails to perform his or her duties (e.g. fails to attend more than one-half of the Committee meetings held during a Year without good reason, fails to contribute to a sub-committee mandate), the Chair may, at his or her discretion, terminate the Member's membership in the Committee.

6.   **Chair**

6.1   The Chair shall serve as a chair for two (2) Years ("**Chair Term**").

6.2   A Member is eligible for nomination as Chair if the Member has been a Member since the beginning of the Year preceding the commencement of the Chair Term.

6.3   An eligible Member may be nominated for Chair by him or herself or by two other Members.

6.4   If more than one Member is nominated for Chair in a particular Year for the following Chair Term,

(a)   before November 1 of the particular Year, the Members shall vote to affirm the nomination of one Member for Chair and refer that person's nomination to Council, and

(b)   the Chair shall be appointed by Council before the end of the particular Year.

6.5   After the end of a Chair Term, the out-going Chair shall be reasonably available for consultation by the incoming Chair for one Year.

6.6   The Executive may remove the Chair as Chair and a Member for just cause.

7.   **Secretary**

7.1   At the first meeting of a particular Year, the Chair shall appoint a Member as Secretary for the Year.

8.   **Membership Sub-Committee**

8.1   At the first meeting of a particular Year, the Chair shall establish a standing sub-committee comprising the Chair and two other Members to oversee and manage membership-related matters for the Year (the "**Membership Sub-Committee**"), including

(a)   appointment of new Members, and

(b)   oversight of the nomination and affirmation process for an incoming Chair.

9.   **Appointment of New Members**

9.1   Before November 1 of any particular Year, the Membership Sub-Committee shall

(a)   assess the need to appoint new Members for the following Year, and

(b)   if required, establish a procedure for nominating new Member candidates ("**Candidates**") for the following Year, and

        (c)   provide the Council with a list of Candidates approved by the Committee.

9.2   The Council shall appoint any new Members before the end of the Year.

10.   **<u>Other Sub-Committees</u>**

10.1   The Chair may establish other sub-committees comprising Members to carry out the Committee's mandate.