

Tax Justice Network International Association Sans But Lucratif

Brussels

Reference Number: 884.481.731

CONSTITUTION

I. NAME, REGISTERED OFFICE, OBJECTIVES

Article 1 - Name and status

The Tax Justice Network (hereafter 'the Association') is constituted as an international not for profit Association. The Association is registered under the Belgian law of 27 June 1921 on not for profit associations and international not for profit associations.

Article 2 - Registered address

The Association has its registered office established at Avenue du Parc Royal, 3, 1020 Bruxelles, (arrondissement judiciaire de Bruxelles). The Tax Justice Council (hereafter the 'Council') may decide to move the registered office to another address in Belgium. Any such change must be publicised in the gazette section of the Moniteur Belge and also communicated to the relevant Belgian authorities within one month of the decision being taken by the Council.

Article 3 - Objectives

The Association promotes tax justice and tax cooperation and resists tax avoidance, tax evasion and tax competition. It operates on a not for profit basis by bringing together organisations, social movements and individuals working towards these goals.

The Association has a particular focus on the way that these issues relate to the social and economic affairs of developing countries, and to the eradication of poverty.

TJN is campaigning for social change through public debate and education. Public understanding of tax matters is the precondition for international tax justice. The network makes information available through mass media as well as through conferences and seminars, the internet, newsletters, publications in print, symbolic actions, demonstrations and advocacy. We base our activities on expertise and sound research.

TJN facilitates co-operation, communication and information sharing between its members. Our network organises international exchange and policy debates in order to harmonise the views and concerns of our members. This process forms the basis for powerful global campaigns in international tax policy.

TJN is run by its member organisations as well as individual supporters. The network functions on the principles of participatory democracy, empowerment, transparency, accountability and equal opportunity. TJN encourages and where necessary supports member organisations and individuals to participate in the decision making. The network supports the building of national TJN campaigns in particular in developing countries. An international secretariat coordinates the network's activities.

The Association functions as a network and its geographical scope extends to all continents.

II. MEMBERS AND SUPPORTERS

Article 4 - Membership

n Members include:

- § Organisations which participate directly in achieving the network's goals
- § Individuals who are active in the network and wish to obtain voting rights

n Supporters include individuals and entities that agree with and support the objectives of the network.

Only members have the right to vote at the Association's general assembly, called Tax Justice Council. Voting shall be on the basis of one vote per member.

Member organisations form a 'College des Organisations' which has the right to block decisions of the Council with a simple majority vote. The College des Organisations can meet before or after Council meetings. The meeting is called by the Association's Secretary. It has to be called if at least five member organisations ask for it either in writing or by email.

Article 5 - Admission and exclusion of members

New members can be admitted to the Association subject to the approval of the Council, on the basis of a proposal from the Board of Directors. Approval for individual membership will be subject to the condition that the prospective member is making, or will make, and will continue to make, a tangible contribution towards the achievement of the Association's objectives.

Political parties can not be members of the Association.

Organisations and persons known to be associated with views that are racist, anti Semitic, or in any way hostile to the objectives and principles of a pluralistic, diversified, non-governmental, non-party and multilingual network are excluded from being either members or supporters of the TJN.

The Board of Directors has the power to temporarily exclude any existing member or supporter that brings the Association into serious disrepute or is identified as being associated with racist, anti Semitic or other objectionable views, subject to that organisation or individual having the right to appeal to the Council. The final decision on exclusion is taken by the Council.

Article 6 - Subscriptions and funding

Members and supporters pay an annual subscription to the Association. The subscription rate, which may differ between members and supporters, is determined by the Council on the recommendation of the Board of Directors. The Board of Directors can arrange exemptions from this rule.

Furthermore, the Association can accept donations and grants if possible conditions, related with them, are in line with the objectives of the Association.

III. GENERAL ASSEMBLY (TAX JUSTICE COUNCIL)

Article 7 - Powers of the Council

The Council is an open meeting of members, supporters and the interested public and acts as the highest decision making level of the Association. The Council has full powers to take the necessary actions to achieve the objectives of the Association.

Article 7.1 - Responsibilities of the Council

The Council has particular responsibility for the following:

- n** Ratifying, modifying and approving budgets and annual accounts
- n** Election and replacement of directors
- n** Appointment and disbandment of Steering Committees
- n** Appointment of auditors
- n** Modification of the Association's constitution
- n** Modification of the Tax Justice Network Declaration and Mission Statement
- n** Major decisions relating to the strategic priorities of the Association
- n** Admission or exclusion of new members
- n** Dissolution of the Association

Article 7.2 - Composition of, and participation at, the Council

The Council can hold meetings by email, by telephone or video conference, or by other virtual or non-virtual means. Physical meetings of the Council must be held at least once every 24 months. Meetings will be chaired by the appointed chairperson of the Board of Directors or by any other person elected by the Council to carry out this role.

The Association's Secretary is responsible for ensuring that all members are notified of any meeting of the Council at least 60 days in advance of the meeting, and that the notification is accompanied by the proposed agenda for the meeting.

The Secretary must call an extraordinary general meeting of the Council if requested in writing or by e-mail sent to the International Secretariat on behalf of a minimum of one quarter of the members of the Association, or by the Board of Directors.

Article 7.3 - Decision making procedures

The Council may only make decisions on items included on the meeting agenda and notified to members at least 30 days in advance of the meeting.

The Association is committed to the ideals of participatory democracy and consensual decision-making. Conflict resolution will be preferred to majority decision making. However, in the event that it is not possible to reach a consensus, the Chairperson shall be empowered to rule that a proposal may be voted on by the Council. Decisions on items not relating to modification of the Association's constitution may be taken on the basis of a simple majority of the members present at the meeting.

The College des Organisations has the right to block decisions of the Council with a simple majority vote - see article 4.

Proxy votes are not recognised by the Council.

Decisions made by the Council are to be brought to the attention of all members.

Decisions of the Council must be recorded in the Association's minute book, which will be signed by the Chairperson and the Secretary. The Secretary must keep a minute book and make it available to members.

The Secretary is responsible for ensuring that the minutes of the Council, plus related documents such as budgets, financial statements, schedules of key tasks, and decision protocols are made available to the public on the internet.

Article 7.4 - Language policy

English is the preferred language for communication at the Council, but the Association is committed to multi-lingualism and will try to ensure that participants who are unable to express themselves in English can express themselves in another language.

People for whom English is a first language will commit to using easily understandable international English and TJN documents will also be written in international English.

IV. CONSTITUTIONAL AMENDMENT AND DISSOLUTION

Article 8 - Procedures for amending the constitution and for dissolution

Without prejudice to the terms of the law of 27 June 1921, any proposition relating to amendment of the constitution or dissolution of the Association must be supported by either the Board of Directors or by a minimum of one third of the members of the Association.

The Board of Directors must give members at least 3 months notification of a Council at which a proposition relating to constitutional amendment or dissolution is to be considered.

The Council may not consider a proposition relating to constitutional amendment or dissolution of the Association without the support of at least two thirds of the members present at the meeting.

The Council is responsible for determining the method and terms of dissolution of the Association and the liquidation of its assets.

V. INTERNATIONAL STEERING COMMITTEES

Article 9 - Role, composition and powers of the International Steering Committees

International Steering Committees shall be established in all the regions in which the Association operates. They coordinate regional activities and act as a line of communication with the Board of Directors. The International Steering Committees support the Board of Directors with putting Council decisions into practice and keep the Board of Directors informed of regional issues and feedback from the respective region.

At least one member from each International Steering Committee shall be a member of the Board of Directors. This ensures viable communications and a balance of regional representation.

International Steering Committees consists of members who take part in the work of the Association within the relevant region. International Steering Committees are elected by the members of the region in which they operate.

The regional meeting to first elect an International Steering Committee will be called by the Board of Directors.

Members are elected to an International Steering Committee for a period of 2 years and may stand for re-election.

Each region can determine its own rules to organise the functioning of its International Steering Committee.

VI. BOARD OF DIRECTORS

Article 10 - Composition of the Board of Directors

The Association is directed by a Board of Directors consisting of no less than 3 members and up to a maximum number to be agreed by the Council. Only individual members or member organisations are eligible to serve as Board members.

Directors are elected by the Council for a period of 2 years. Directors may stand for re-election.

Directors can be dismissed on the basis of a two thirds majority vote of the Council.

The Association is committed to the principle of regional balancing through quotas and will strive to provide support to directors from developing countries to ensure that they are able to attend meetings.

Article 11 - Election of officers

The Board is responsible for electing a Chair, up to four vice-chairs, a Secretary and a Treasurer. The Secretary may participate at meetings but shall not have voting rights.

Article 12 - Board meetings

The Board must meet at least twice annually. The quorum is three directors. Proxy voting is not allowed. The Secretary to the Board must publish the date of these meetings at least 30 days in advance of the meeting and circulate the agenda to all members.

Article 13 - Powers of the Board

Subject to its respecting the decisions of the Council, the Board has full powers to manage and administer the Association. The Board is responsible for directing the activities of the International Secretariat and may delegate duties to that Secretariat's Director and to other members and supporters.

Article 14 - Delegation of powers, roles and duties

The Board can delegate specific powers, roles and duties relating to the Association's objectives to International Steering Committees, working groups and representatives, which will play a key role in developing the network and channelling the energy and ideas of members and supporters into campaign and advocacy activities. The Board is responsible for empowering the work of volunteers involved in working groups and as representatives, in particular those from developing countries.

Article 15 - Scientific Council

The Board can appoint a Scientific Council comprised of members and supporters with strong expertise in tax and related policy issues. Members of the Scientific Council and its president will be appointed for a three year period and are eligible for reappointment. The Board and other parts of the Association can propose tasks to the Scientific Council, which will keep the Board informed of its work plan and activities. The president will maintain a line of communication between the Scientific Council and the Association as a whole.

The Scientific Council operates independently of the Board, including having external representation in its own name. The Scientific Council can form working groups and appoint representatives for specific tasks.

Article 16 - Decision making procedures

Board decisions are taken on the basis of a simple majority vote. In case of a tied vote, the chair has a casting vote. Board decisions are recorded in a minute that is signed by the chair and the Secretary and made available to members and to the public on the internet.

Article 17 - Signatory requirements

Any document or contract that commits the Association, except in the case of special powers of attorney, must be signed by two directors.

Article 18 - Legal representation

In the event of legal action, whether the Association is claimant or defendant, the Board will be responsible for appointing a representative to act on its behalf.

VI. ACCOUNTING RECORDS

Article 19 - Budgets and accounts

The accounting year starts on 1 January and ends on 31 December. Before the start of a new accounting year the Board must submit a budget for approval by the Council. After the completion of an accounting year the Board must submit audited accounts for approval by the Council.

After the accounts have been agreed by the Council, the Treasurer is responsible for sending a copy of the accounts to the Service Public Fédéral Justice.

Article 20 - General Provisions

All matters not covered by the articles above, and particularly any disclosures that require gazetting in the *Moniteur Belge*, must be complied with in accordance with the provisions of Part III of the Belgian Law of 27 June 1921 relating to not for profit Associations, international not for profit Associations and other foundations.