



**MODEL CLAUSE AND FURTHER REQUIREMENTS FOR THE ARTICLES OF ASSOCIATION OF AN IFA BRANCH**

**I. GENERAL NOTES**

1. The IFA Branch should have the form of a local entity registered under the domestic law and should be recognised as having legal personality. Contrary to the usual name, from a juridical point of view it should not be a branch of the International Fiscal Association, but an entity legally and factually separate from it.
2. In the Articles of the entity, care should be taken to define the local entity as "the association" or "the Branch" or "the .....Branch", while the name "IFA" should be reserved for the International Fiscal Association, the entity formed under Dutch law with headquarters in Rotterdam, the Netherlands. Similarly, the Articles should always be clear when referring to members of the IFA Branch as opposed to members of IFA.
3. The IFA Branch should have a Board [or Executive Committee or other similar committee having executive/management powers], consisting at least of a President [or Chair], a Secretary and a Treasurer (if necessary two of these functions may be combined provided that there are at least two Board members). Every effort should be made to have a balanced Board composition in the sense that various professional categories (government, university professors, members of the judiciary, tax advisers, etc.) are represented at the Board. Apart from other duties, the entity's articles should stipulate the responsibility of the Secretary to communicate as required with IFA; and of the Treasurer to collect and remit the annual IFA contribution.
4. The members of the Board [or Executive Committee or other similar committee having executive/management powers] proposed by the IFA Branch have to be approved by IFA's Executive Board prior to their appointment. In addition, the Articles of the entity shall provide that IFA's Executive Board has the right to nominate one of the members of the Board of the IFA Branch.
5. As a general rule, all members of the IFA Branch reside in the IFA Branch jurisdiction, and only persons residing in the IFA Branch jurisdiction may become members. However, exceptions to this rule may be made; this should be coordinated with the General Secretariat of IFA.
6. IFA members have to pay an annual contribution to IFA which is collected by the IFA Branch together with the contribution of the Branch itself, if any. The annual contribution to IFA is determined for each calendar year by the General Assembly of IFA which takes place during the IFA Annual Congress of the preceding calendar year (for example, the 2025 IFA annual contribution was determined by the General Assembly in Cape Town, South Africa in October 2024). The IFA Branch's Articles should recognise this duty towards IFA and the time schedule in determining the annual contribution for the next calendar year.
7. The fiscal year of the IFA Branch, as set out in its Articles, should align with that of IFA, i.e., the calendar year.

**II. MODEL CLAUSES**

1. The association is recognised and shall act so as to continue to be recognised as [the IFA Branch of (jurisdiction)] [the Branch comprising members in (jurisdictions)] of the International Fiscal Association (hereafter referred to as "IFA"), a scientific organisation existing as an association under the laws of the Netherlands with its registered office at Rotterdam.

(Note: This clause refers to Article 34 of the Articles of Association of IFA)

2. The objects of the association [or other entity if that has been selected] are the study and advancement of the tax law of (jurisdictions), as well as the study and advancement, in conjunction with IFA, of international and comparative law in regard to public finance, especially international and comparative fiscal law, and the financial and economic aspects of taxation.

(Note: This clause refers to Article 4.1 of the Articles of Association of IFA. The entity should not have a profit motive)

3. The association [or other entity if that has been selected] shall endeavour to achieve its aim by participating in the activities, particularly the IFA Annual Congresses, of IFA and local or regional activities of IFA or other IFA Branches of IFA, as well as by the association's own activities in the



field of scientific research, publication and distribution of knowledge, and the holding of congresses and seminars in the field of tax law.

(Note: This clause refers to Article 4 of the Articles of Association of IFA)

4. The association acts in line with the purpose of and in the best interest of IFA.

(Note: This clause refers to Article 34.1.d of the Articles of Association of IFA)

5. The association shall have members which may be individuals or entities. Only IFA members may be members of the association.

(Note: This clause refers to Articles 6, 7.1 and 34.1 of the Articles of Association of IFA)

- 5.2 A person may become a candidate member upon proposal by the Board of the association. The person then becomes a member after being admitted to membership of IFA by decision of IFA's Executive Board. While awaiting such admission, the candidate member may participate in the activities of the association and/or of IFA as if he/she/it were a member, but will not have voting rights.

- 5.3 The association shall nominate candidate members for membership of IFA and shall notify IFA forthwith of such nomination. At the first subsequent meeting of IFA's Executive Board, such nominations will be considered. If admission as an IFA member is refused, the person involved will no longer be recognised as a candidate member. If the person is admitted, he/she/it will immediately become a member of the association.

(Note: This clause refers to Article 7.3 of the Articles of Association of IFA)

- 5.4 Membership of the association shall terminate upon
- in the case of an individual, death or in the case of an entity, if it has ceased to exist;
  - written notice of termination by the member involved;
  - written notice of termination by the association, if the member has failed to pay his/her/its annual contribution for one financial year or otherwise fails to meet his/her/its obligations as a member;
  - if IFA's Executive Board resolves to terminate the person's membership of IFA for any of the reasons stipulated in the Articles of IFA.

- 5.5 The association shall inform IFA forthwith of termination of membership of any of its members, in accordance with the guidelines issued by the General Secretariat of IFA and approved by IFA's Executive Board.

(Note: This clause refers to Articles 34.1.c and 8 of the Articles of Association of IFA)

- 5.6 Membership shall not be transferable.

(Note: This clause refers to Article 7.5 of the Articles of Association of IFA)

- 5.7 The association may invite individuals to become honorary members by virtue of their special achievements, qualifications or status in the fields or activities connected with the objects of the association. An honorary member shall be a member of IFA; the association may undertake to pay his/her annual subscriptions.

(Note: This clause refers to Article 10 of the Articles of Association of IFA)

6. The association collects from its members and transfers to IFA the IFA annual contribution, in accordance with the guidelines issued by the General Secretariat of IFA and approved by IFA's Executive Board. The association shall use its best efforts to ensure that each year the total of the annual contribution payable in respect of its members as members of IFA is promptly paid to IFA, and, accordingly, the association shall collect such IFA annual contribution from its members together with any annual contribution which may be payable by its members to the association.

(Note: This clause refers to Article 34.1.c of the Articles of Association of IFA)

7. IFA's Executive Board has the right to nominate one of the members of the Board [or Executive Committee or other similar committee having executive/management powers] of



the association.

(Note: This clause refers to Article 34.2 of the Articles of Association of IFA)

8. The financial year of the association begins on the first of January and ends on the thirty-first of December.

(Note: This clause refers to Article 5.2 of the Articles of Association of IFA)

### **III. FURTHER REQUIREMENTS FOR THE ARTICLES OF ASSOCIATION**

To satisfy the criterion of operating in an orderly manner, the Articles of the entity must provide for:

- the conditions for meetings of its members, and the procedures applying to such meetings
- setting out what decisions (including setting of annual contribution, alterations of the articles) can be taken by whom and by what majority
- the conditions for admitting new members
- the appointment/termination/replacement of its Board [or Executive Committee or other similar committee having executive/management powers]

(Note: These requirements refer to Article 34 of the Articles of Association of IFA)