

PROCEDURES

Frequency, place and time of Committee meetings

8. (1) The Committee shall meet as often as may be necessary to perform its duties and exercise its powers expeditiously, but in any event shall meet at least once in each calendar quarter.

(2) A meeting of the Committee shall be held on the day and at the time and place that the chairperson determines.

Notice of Committee meeting

9. (1) The chairperson shall cause written notice of the day, time, place and agenda of each Committee meeting to be given to each member not less than 72 hours before the time the meeting is to be held, unless the member waives notice of the meeting in writing.

(2) Notice shall be given to a member by—

- (a) handing a copy to the member;
- (b) leaving a copy with a public officer at the office of the member;
- (c) emailing or faxing a copy to the member at the member's email address or fax number; or
- (d) any other means approved by resolution of the Committee.

Waiver of notice

10. A member or alternate may in writing waive notice of a meeting at any time.

Quorum

11. A quorum of the Committee is 2 members or their alternates.

Chairperson to have second vote

12. In the event of a tie vote, the chairperson, deputy chairperson or interim chairperson may cast a second vote.

Decision of Committee

13. A decision of a majority of the members or their alternates is the decision of the Committee.

Attendance of official from Inland Revenue and others

14. (1) At the request of the chairperson, a public officer from the Inland Revenue Department shall attend a meeting of the Committee.

(2) The Committee may, but is not obliged to, permit the attendance of, and representations by, any other person.

Decision of chairperson

15. The decision of the chairperson is final on the following matters—

- (a) the agenda for a meeting;
- (b) the conduct of the meeting;