



ISO 9001: 2015 CERTIFIED

**INSTITUTE OF TAX ADMINISTRATION
STUDENT'S ORGANIZATION (ITASO)**

ITASO CONSTITUTION 2007

AS AMMENDED IN NOVEMBER, 2020

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PREAMBLE

Whereas the students of the Institute of Tax Administration (ITA) understand and believe that the institute plays its role by the TRA Board resolution which established the Institute of Tax Administration and that naturally this makes the institute serve in its own unique environment and system, and

Whereas the students understand and believe that only a diligent students organization will improve to a great extent cordial relationship based on mutual understanding between the students of this institute and other legitimate organizations, and

Whereas the representation has been officially in operation and existence, duly accepted and recognized by the members, the institute and the society at large and outside Tanzania.

THEREFORE

This Constitution is enacted by the Special General Assembly of the Students of the Institute of Tax Administration on behalf of all ITA students, for the purpose of enhancing academic prosperity, good governance, good conduct, and democracy, hence the ITA students organization resulting from this constitution will always cherish, cooperate and associate in all civil society activities as it deems fit for the interests of its members and well being of the Nation.

CHAPTER ONE

ITASO ESTABLISHMENT, OBJECTIVES, FUNCTIONS AND MEMBERSHIP

ARTICLE 1: NAME AND HEADQUARTERS

1. The name of the students' organization shall be the Institute of Tax Administration Students' Organization, abbreviated where appropriate to ITASO.
2. The Headquarters of the ITASO shall be at ITA.

ARTICLE 2: INTERPRETATION

1. The following words shall be interpreted to mean:
 - ITA - Means Institute of Tax Administration Located at Mikocheni 'B' Dar es Salaam.
 - SRC - Means Students Representative Council as established under this Constitution.
 - Disciplinary Action- Means and includes warning, suspension, dismissal or any form of punishment that SRC may impose on ITASO member.
 - Publication- Means publications published by ITASO and approved by SRC. It includes leaflets, newspapers, newsletters, and any other documents that shall be approved by the SRC.
 - Rules- Means rules made by the SRC under the provisions of this Constitution.
 - Speaker- Means any person who shall chair and preside over the meetings of the SRC.
 - Special Meeting- Means any unscheduled meeting of ITASO Organs duly convened.

- Special resolution- Means any resolution of SRC which is supported by two thirds of the members present at voting.
 - Status- Means the status of ITASO as described under the Constitution.
 - Students' Organization- Means an organization representative of the students of ITA as defined in the ITA student affairs Policy of May 2007.
 - Annual- Means Academic year as per ITA almanac.
2. Words, phrases, expressions and other grammatical signs not expressly defined herein shall be given an ordinary interpretation as assigned to them depending on the context and technical or legal expressions shall be given their technical or statutory meanings as the technical or legal practice requires.

ARTICLE 3: OFFICIAL LANGUAGE

The official languages of ITASO shall be English or Kiswahili.

ARTICLE 4: STATUS

ITASO shall be a Students' Organization at the Institute of Tax Administration as defined in the Constitution and as recognized by the ITA student affairs Policy of May 2007 part iii article 11-13 as may be amended from time to time, and under trusteeship of its members shall be capable of purchasing, holding, alienating, managing and disposing of properties whatsoever, whether movable or immovable and whether by way of investment or otherwise entering into such contracts as may be necessary or expedient for the performance of its functions under this Constitution and as per Students' By-Laws.

ARTICLE 5: OBJECTIVES

The objectives of the ITASO shall be:

1. To protect and promote students' interests in all aspects of their lives during their existence at the institute of Tax Administration.
2. To establish proper organization basis for communication between the Institute of Tax Administration authorities and students as well as maintaining harmonious relationship between students and ITA members of Staff, the ITA Management and the ITA community at large.
3. To promote love and respect for learning, the pursuit of truth, and to ensure that every student understands his/her capabilities and to seek knowledge for the betterment of the human kind.
4. To stimulate and promote all desirable aspects of cultural development which inculcate love for sports and art in order to keep the institute a fertile ground in which best talents are developed.
5. To promote and maintain fraternal relations with other students of institutions of higher learning in Tanzania, Africa and the rest of the World.
6. To perform and exercise all powers coffered on Students' Organization by or under the provisions of the ITA Student Affairs Policy, 2007 part iii and subsequent amendment made thereon.
7. To act as an intermediary between the ITA students, ITA Management, sponsors and employers.

ARTICLE 6: FUNCTIONS

In pursuit of its objectives stated in Article 5, ITASO may carry out any or all of the following functions:

1. To initiate, sponsor or undertake activities for the benefits of the students of the Institute of Tax Administration.
2. To publish and broadcast, journals, books, newspapers, newsletters, leaflets, magazines, recordings.
3. To correspond, communicate or promote relationship between ITASO and other Students' Organizations and any other organizations which share and promote objectives common to those of ITASO.
4. To establish committees, secretariats, commissions or any other functional organs for the better discharge of the objectives of ITASO.
5. To present students to various authorities of ITA.
6. To undertake any other activity or functions in conformity with the objectives of ITASO.

ARTICLE 7: MEMBERSHIP AND SUBSCRIPTIONS

1. Membership:

- a) All full and party-time students of the Institute of Tax Administration, as determined by the ITA student affairs Policy of May 2007 part I section 3, shall be members of ITASO.
- b) Willingness to be bound by this constitution.
- c) Membership to the Organization shall cease when upon ceasing to be a student of the Institute of Tax Administration, death, and upon cessation of membership in accordance with the provisions of this constitution.

2. Subscriptions:

Every member shall pay an annual subscription fee as provided by rules made by SRC as amended from time to time.

ARTICLE 8: RIGHTS OF MEMBERS

Every ITASO member shall have the right to:

- 1. Participate in all general activities of ITASO, vote or hold office when elected or appointed as per provisions of this Constitution.
- 2. Obtain and inspect copies of all ITASO documents upon request to the Prime Minister.
- 3. Request and obtain all publications of ITASO.
- 4. Appear and appeal before any ITASO organ.
- 5. Use all facilities under the direct control of ITASO.
- 6. Have audience and freedom of expression before any Organ of ITASO, provided that in the course of enjoyment of the rights stated in this Constitution nothing shall be construed to entitle any member of ITASO to hinder in any way, the enjoyment of other members of the ITASO.
- 7. Question and receive appropriate answers on day to day performance of any ITASO officer or organ as per provisions of this Constitution.

ARTICLE 9: DUTIES AND OBLIGATIONS OF MEMBERS

All ITASO members are duty bound to:

1. Promote and preserve sanctity of this Constitution.
2. Endeavour to educate oneself to the best of one's ability for the benefit of human kind.
3. Pay the right amount of subscription fee when due.
4. Attend meetings regularly and discharge assignments.
5. Exhibit high self-discipline and integrity.
6. Promote academic excellence.
7. Participate in all activities of ITASO.
8. Refrain from influencing ITASO, and/or its members in any way or manner which may prejudice the status of ITASO.

ARTICLE 10: GENERAL CONDUCT OF MEMBERS

Every ITASO member shall be obliged to observe personal integrity, dignity and rights of other members. In any event when it is proved that any member of ITASO has committed any misconduct, he/she shall be deemed to have violated provisions of this Constitution and, shall face Disciplinary actions. For avoidance of doubt, misconduct means and includes:-

1. Financial impropriety of ITASO funds.
2. Sexual harassment as defined in the ITA Students' By-Laws of 2005, part IV section 11(t) as amended from time to time.
3. Failure or refusal to respond when summoned by disciplinary committee of ITASO.
4. Use scandalous, abusive, obscene or threatening language by any ITASO member against any other person.
5. Using force or offering violence or striking a fellow ITASO member provided that such act occurs within ITA campus or any officially organized event elsewhere.
6. Conduct which does or is likely to cause damage, defacement or violence to any person or property of a fellow ITASO member within the ITA campus or any officially organized event anywhere.
7. Any violent act and/or conduct which is willfully intended to obstruct any of the ITASO meetings.
8. Any act/or omission that severely diminishes or prejudice the status of ITASO and/or its members.

CHAPTER TWO

ORGANS AND FUNCTIONS

ARTICLE 11: ORGANS OF ITASO

The principle ITASO organs shall be:

1. The Cabinet
2. The Students' Representative Council(SRC)
3. The General Assembly

ARTICLE 12: THE ITASO CABINET

1. There shall be the Cabinet which shall be responsible for the day- to-day operations of ITASO.
2. The Cabinet shall be composed of:
 - i. The President
 - ii. The Vice President
 - iii. The Prime Minister
 - iv. Ministers

ARTICLE 13: THE ITASO PRESIDENT

There shall be a President of ITASO who shall be the head of ITASO Cabinet.

1. The President shall be elected by the ITASO members in accordance with the provisions of this Constitution and the rules or regulations promulgated by the SRC pursuant to the provisions of this Constitution regulating elections.
2. A person shall be qualified to be nominated for election as a President of the Organization if, and shall not be so qualified unless, he or she;
 - i. He/ She must be a member of ITASO
 - ii. Has never be found a guilty of any offence against the laws of the United Republic of Tanzania, ITASO constitution, and institute regulations
 - iii. Should have not less than GPA of 3.5 for previous academic year provided that has been obtained within the same program
 - iv. Should have at least one academic year of presence as student at ITA
 - v. He has ability to handle both academic and administrative activities.
 - vi. He is an undergraduate student.

3. Subject to other provisions of this Constitution, the Office of the President shall fall vacant and the election of the President shall be held or that vacancy shall be filled otherwise in accordance with the provisions of this Constitution as may be upon the occurrence of any of the following:-
 - i. Resignation of the President
 - ii. Death of the President
 - iii. Impeachment of the President by the SRC in accordance with the provisions of article 13 sub-article 11(vii) of this Constitution
 - iv. Discontinuation from studies
 - v. Completion of Studies
 - vi. Becomes convicted of any criminal offence by the ordinary Courts of law
 - vii. Any other event or occurrence that may lead to the Office of the President being vacant.
4. A person shall not be entitled to be elected to hold office of President only if he/she is due to complete studies in less than six months from the date of election.
5. Any person who holds the Office of the President shall not be eligible for contesting in the subsequent election.
6. Any candidate contesting for the Office of the President shall be declared duly elected President only if he/she has obtained more votes than the other contesting candidates.
7. The tenure of the President shall be one academic year from the date the president is elected.
8. In the event that the President is absent, the duties and functions of the president shall be discharged by one of the following in order specified hereunder:
 - i. The Vice President
 - ii. The Prime Minister
 - iii. Any Minister to be appointed by the President
9. Where any person specified in sub-article 8 above discharge duties and functions of the office of the President by reason that the person preceding him is absent, such a person shall cease to discharge those duties and functions immediately after that other person preceding him/her returns and resumes to discharge the duties and functions of the Office of the President.
10. If the Office of both the President and Vice President fall vacant by any reasons provided under this Constitution other than being absent, the whole ITASO cabinet shall be presumed not to be in existence and in the duration of not exceeding twenty one days there shall be conducted new Presidential election as per provisions of this Constitution. In such event the Speaker shall take over the functions of the Office of the president until the new President and Vice President are sworn in to hold office.
11. No motion to impeach the president shall be moved unless the President:

- i. Has committed act(s) which generally violate(s) any provisions of this Constitution.
- ii. Has conducted himself/herself in a manner which lowers the esteem of the office of the President.

12. The SRC shall pass a motion to impeach the president only if:

- i. A written notice specifying the wrong committed and signed by one third of the SRC members is served to the Speaker three days prior to the sitting at which such a motion is intended to be moved.
- ii. Upon receipt of the notice, the Speaker shall form special committee of inquiry and the names of the committee members shall be approved by two thirds of the SRC members.
- iii. The committee shall carry out investigations and shall submit its findings to the Speaker within seven days.
- iv. The Speaker shall inform the President of the allegations leveled against him/her and the president shall be given an opportunity to be heard after which the final report shall be submitted to the speaker by the Special Committee of the inquiry.
- v. After the Speaker receives the report he/she shall table it before SRC within three days for voting, but before voting the President shall be given an opportunity to be heard before the SRC. The decision shall be given by two thirds majority vote.
- vi. Where the two thirds majority vote is for impeachment, the Speaker shall summon the Special General Assembly to which he/she shall present all the facts, findings and the recommendations of the Special Committee of Inquiry for it to make decision, which shall be two thirds of members attending.
- vii. Where the impeachment against the president is successful he/she cease to hold the office immediately and the whole ITASO Cabinet shall have been automatically dissolved.
- viii. The President shall be entitled to any salary or remunerations in discharging his/her day to day duties.

ARTICLE 14: FUNCTIONS/ DUTIES OF THE PRESIDENT

The president of the ITASO shall perform the following duties:-

1. To enforce the provisions of the Constitution and administer the laws enacted by the SRC.
2. To represent the ITASO and be its official spokesperson.
3. To make appointments to fill all vacant positions of the cabinet or committees among the ITASO members.
4. To convene and preside over the ITASO General Assembly which shall meet at least once in every semester.

ARTICLE 15: VICE PRESIDENT OF ITASO

There shall be the Vice President who shall be elected concurrently with the President during election or appointment as per article 14(3) and any other relevant provisions of this Constitution.

1. The Vice President shall assume the office on the same day the President assumes the Office.
2. Subject to article 13(11) the Vice President shall hold office for a period of one academic year from the date he/she is elected as Vice President.
3. The Vice President shall hold Office until:
 - i. His/ Her tenure of office expires
 - ii. He/ She dies while in the office
 - iii. He/ She is sworn in as President after the office of the President has fallen vacant.
 - iv. He/ She is discontinued from studies.
 - v. He/ She is proven of being incapable of continuing holding the office and
 - vi. Where the president is convinced that the discharge of the duties so vested in the office of the vice president are in breach of the provisions of this constitution, then the president can remove the vice president from office and a new one shall be appointed immediately.
4. Without prejudice to article 13(11)(vii) where the Office of the President falls vacant by any reason provided under this Constitution other than being absent, the Vice

President shall be sworn in and become the president and within a period of fourteen days shall appoint his/her Vice President who shall be confirmed by the SRC by simple majority of all SRC members present at voting.

5. A person shall not be entitled to be elected to hold office of Vice President only if he/she is due to complete studies in less than six months from the date of election.

ARTICLE 16: THE ITASO VICE PRESIDENT

The Vice President of the ITASO shall be vested with the following duties:

1. Assist the president in making follow-up on the day to day activities of ITASO plan and programmes.
2. Succeed to the office of the president in the event that the president leaves office or is unable to perform his or her duties for an extended period of time, as determined by a majority vote of the membership of the SRC.
3. Perform all duties and functions assigned to him/her by the president.
4. The Vice President shall be answerable to the president in respect of all matters or functions assigned to him/her by the president.
5. The Vice President shall not be entitled to any salary or remunerations in discharging his/her day to day duties.

ARTICLE 17: THE PRIME MINISTER OF ITASO

1. There shall be a Prime Minister of ITASO who shall be appointed by the President and confirmed by the SRC.
2. The Prime Minister shall be the leader of the Cabinet activities in the SRC.
3. The Prime Minister shall be the Secretary of the General Assembly.
4. The Prime Minister shall not be entitled to any salary or remunerations in discharging his/her duties.

ARTICLE 18: MINISTERS AND SECRETARIES TO THE MINISTRIES

1. There shall be Ministries as may be determined by the President and approved by the SRC from time to time.
2. All Ministers and Secretaries to the Ministries shall be appointed by the President in consultations with the Vice President.
3. All Cabinet Ministers and Secretaries to the Ministries shall be accountable to the President.

4. The Offices of the Cabinet Ministers and Secretaries to the Ministries shall be fall vacant upon occurrence any of the following events:
 - i. If the incumbent dies or resigns
 - ii. Where the President revokes the appointment by removing the incumbent from the Office.
 - iii. Where the President resigns, or is impeached or where both offices of the President and Vice President are vacant for reasons other than being absent.
5. Ministers and Secretaries to the Ministries shall not be entitled to any salary or remunerations in discharging their day to day duties.

ARTICLE 19: STUDENTS' REPRESENTATIVE COUNCIL

There shall be and is hereby established the Students' Representative Council (SRC). The SRC shall be composed of:

1. The Speaker
2. The deputy Speaker
3. The Clerk
4. The Cabinet members except the President and Vice President
5. Elected Representatives from each course
6. Hostel Block Chairpersons
7. The Representative of Students with disabilities
8. Two female students elected according to ITASO electoral rules

ARTICLE 20: THE SRC MEETINGS

1. The first meeting of the SRC shall be convened within ten years after the presidential elections.
2. The Speaker, Deputy Speaker and the Clerk of SRC shall be elected in the first meeting of the SRC after the presidential elections. Their tenure shall be utmost one academic year from the date were elected.
3. The Prime Minister shall be confirmed in the first SRC meeting.
4. The SRC shall convene meetings not less than twice each semester according to dates set in the ITA almanac, provided that the SRC shall meet at any other time upon giving the speaker a petition signed by at least twenty five percent of the members of SRC, where upon he/she shall issue a three days public notice for the meeting unless emergency condition demand a shorter notice. The quorum for SRC meeting

shall be fifty percent of the members and subject to any provision of this Constitution its decision shall be carried out on basis of two thirds votes.

5. All SRC members including office bearers shall be eligible for re-election or re-appointment as the case may be.

ARTICLE 21: POWERS OF SRC

1. The SRC shall have powers to:
 - i. To elect the Speaker, Deputy Speaker and the Clerk of the SRC.
 - ii. To confirm the Prime Minister.
 - iii. To review and approve policies and actions of ITASO whenever it considers necessary or desirable to do so.
 - iv. To evaluate and take appropriate actions on annual general handover and activities report of ITASO submitted or ordered to be submitted by the Office Bearers.
 - v. To make provisions and/or all matters relating to funds of ITASO including but not limited to preparation of annual estimates of income and expenditure, accounting and periodical financial statements.
 - vi. To approve budget estimates presented by the ITASO government during budget sessions.
 - vii. To make provisions in any appropriate manner for regular auditing of books of accounts of all organs of ITASO, to ensure a sound, proper and efficient administration of ITASO assets and appoint the auditor.
 - viii. To discipline any ITASO office bearer or member including suspension of his/her service provided two thirds votes of the members attending the meeting resolve as per provisions of this Constitution.
 - ix. To establish committees as may be deemed fit for execution of its functions.
 - x. To approve ITASO publications.
 - xi. To summon any Cabinet member either individually or collectively for the purpose of enhancing accountability of ITASO government.
 - xii. To make rules and regulations of ITASO including electoral rules.
 - xiii. To perform any other duty in the interest of ITASO members.
2. Elected Representatives from each course lasting for less than one month shall not have voting powers.
3. The Tenure of the SRC members shall be one academic year.

ARTICLE 22: THE SPEAKER OF SRC

1. There shall be a Speaker who shall be elected by members of the SRC from amongst students who are members of ITASO.
2. The Speaker of the SRC shall not be an ITASO cabinet member.
3. The Speaker shall convene and preside over the SRC meetings in accordance with SRC rules.
4. The Speaker shall cease to hold office if:-
 - i. He/ She is removed from office by resolution of the SRC by votes of not less than two thirds of all members attending the meeting.
 - ii. He/ She is discontinued from studies.
 - iii. He/ She dies.
 - iv. Proven to be incapable of performing his/her duties.
5. A person shall not be entitled to be elected to hold office of Speaker only if he/she is due to complete studies in less than six months from the date of election.

ARTICLE 23: THE DEPUTY SPEAKER

There shall be a Deputy Speaker who shall be elected by members of the SRC from amongst students who are members of ITASO and shall be the principal assistance to the Speaker.

1. The Deputy Speaker of the SRC shall not be an ITASO cabinet member.
2. The Deputy Speaker shall convene and preside in absence of the Speaker over meetings in accordance with SRC rules.
3. A person shall not be entitled to be elected to hold office of Deputy Speaker only if he/she is due to complete studies in less than six months from the date of election.
4. The Deputy Speaker shall cease holding the office if:
 - i. He/ She is removed from office by a resolution of the SRC by votes of not less than two thirds of all SRC members attending the meeting.
 - ii. He/ She is discontinued from studies.
 - iii. He/ She dies.
 - iv. Proven to be incapable of performing his/her duties.

ARTICLE 24: THE CLERK

1. There shall be the Clerk of the SRC who shall be elected by SRC members from amongst ITASO members.
2. The Clerk shall be the Principal executive and administrator of SRC and the chief custodian of all SRC documents and in particular shall:
 - i. Issue notice of a meeting four days prior to the date fixed for such meeting provided that, the notice shall specify date, venue and proposed agenda of the meeting.
 - ii. Issue all notice of the Students Representative Council meetings after consultation with the Speaker and Prime Minister.
 - iii. Attest and affix the seal of the SRC to all writs, warrants, orders, and formal documents issued by the SRC.
 - iv. Prepare and deliver messages to the Cabinet or any other person or body and otherwise as requested by the SRC.
 - v. Take minutes of all Student Council meetings and keep all records and documents of the ITASO including files and registers;
3. The Clerk shall cease to hold office if:
 - i. He/ She is removed from office by a resolution of the SRC by votes of not less than two thirds of all SRC member attending the SRC meeting if violates any provision.
 - ii. He/ She is discontinued from studies.
 - iii. He/ She dies.
 - iv. Proven to be incapable of performing his/her duties.

ARTICLE 25: THE ITASO GENERAL ASSEMBLY AND ITS MEETINGS

There shall be an ITASO General Assembly which shall comprise of all members of ITASO.

1. The General Assembly shall meet at least once per academic semester according to the ITA almanac provided that it may meet in special sessions as per provisions of this Constitution.
2. The quorum of the General Assembly shall be fifty percent of all members.
3. Decisions of the General Assembly shall base on secret or open voting depending on the existing circumstances by two thirds of attendants.

ARTICLE 26: FUNCTIONS OF GENERAL ASSEMBLY

1. The General Assembly shall receive reports from the Cabinet and the SRC.
2. The General Assembly shall deliberate upon various reports from the Cabinet and the SRC.
3. In case of any unresolved issue the General Assembly shall cause formation of committee of enquiry which shall constitute a lawyer and any other experts as may be required.

ARTICLE 27: HOSTEL BLOCKS COMMITTEES

1. There shall be in each Hostel block the committee which shall discharge its duties and functions in respect of each Block of Residence.
2. Each Block of Residence shall have its Chairperson and Secretary to be elected by members of respective Block in accordance with the ITASO Electoral rules.
3. Hostel Block Chairperson shall be members of SRC.

ARTICLE 28: THE ITASO ELECTORAL COMMITTEE

1. There shall be and is hereby established an Electoral Committee which shall be appointed by the SRC and shall discharge its duties and functions in accordance with the Electoral rules.
2. The Warden (as defined in the students' affairs policy) shall be the Chief Returning Officer.
3. The ITASO Electoral Committee shall discharge its duties and functions in accordance with the Electoral Rules.
4. All elections shall be conducted and supervised by Electoral Committee as per Electoral Rules.
5. Where there is an appeal, the SRC shall form a committee of five persons which shall consist of at least one legal expert and others as may be deemed fit by the SRC. The findings of the committee shall be submitted to the SRC for decision which shall be final and conclusive.

CHAPTER THREE

MISCELLANEOUS PROVISIONS

ARTICLE 29: FINANCES, PROPERTY AND ADMINISTRATION

1. There shall be Annual Audit Report of all ITASO Accounts by competent and recognized Auditors.
2. For the avoidance of doubts, financial matters shall be governed by ITASO Financial regulations as issued from time to time.
3. Source of fund shall be
 - a) Annual subscription fees paid by members and any other source;
 - b) donation, contributions, gifts;
 - c) such sums as may be provided by Institute in the form of subsidy;
 - d) fundraising activities;
 - e) any other money from any source as approved by the University;
4. The signatories of ITASO bank accounts shall be as follows:-
 - a) President of ITASO
 - b) The Minister of Finance
 - c) One Member nominated from the Students Cabinet, and approved by the Students Representatives Council.
5. The management through the office of the Dean have responsibility of ensuring the fair and appropriate use of student's money for the present and future benefits of students.
6. Notwithstanding any provision of this Constitution to the contrary, no any funds shall be withdrawn from any account without a prior letter of approval from the Dean of Students

ARTICLE 30: TAKING OF OATH

1. The President and the Vice President shall not assume office unless they have taken oath of allegiance to be administered by Commissioner for oaths in the presence of the Chief Administrative Officer of the Institute of Tax Administration and the Chairperson of ITASO Electoral Committee.

2. The Speaker, Deputy Speaker and the Clerk of SRC shall take oath of allegiance to be administered by the Commissioner for Oaths in the presence of the Chief Administrative Officer of the Institute of Tax Administration and the Chairperson of ITASO Electoral Committee.
3. The Prime Minister, Ministers and Secretaries to the Ministries shall not assume their offices unless they have taken oath of allegiance to be administered by the President for due discharge of the duties of their offices, in presence of the Chief Administrative Officer of the Institute of Tax Administration and the speaker of the SRC.

ARTICLE 31: COMPENSATION FOR SERVICES RENDERED TO ITASO

The office bearers and other members of the SRC shall not be entitled to any salary except the allowances and reimbursement of any expenses incurred by them in the performance of their respective duties as provided by the rules and regulations of ITASO.

ARTICLE 32: AMENDMENT TO ITASO CONSTITUTION

1. No amendment to any part or the whole of this constitution shall be valid unless it is passed by at least a two-thirds majority in a duly convened General Assembly and approved in accordance with the ITA Student Affairs Policy.

ARTICLE 33: COMMENCEMENT

1. This Constitution shall come into effect immediately upon approval as provided for under the ITA Student Affairs Policy.
2. For the purpose of commencement of this Constitution, a body consisting of all existing class representatives shall be transformed into a transitional SRC and shall execute the powers of the SRC for a period not exceeding sixty days.
3. The Transitional SRC shall promulgate Electoral Rules and shall appoint an Electoral Committee to oversee elections.
4. The tenure of the Transitional SRC shall expire upon the election of the Speaker after the first General Elections of ITASO.