

## **Institut für Internationales Steuerrecht/Institute for International Taxation e.V.**

### **Membership Fee Statutes**

The General Meeting of the "Institut für Internationales Steuerrecht/Institute for International Taxation e.V." has decided in its meeting on 27<sup>th</sup> May 2021 the following Membership Fee Statutes of the Association.

- (1) Membership Fees shall be levied from the Members.
- (2) Each Member determines the Membership Fee to be paid by him/herself.
- (3) The Association recommends an annual Membership Fee of at least € 25.00, for Members carrying on tax advisory professions of at least € 75.00.
- (4) For Premium Members the annual Membership Fee shall amount to € 2,500.00 at least. Premium Members are exceptionally committed to the Association through their financial contribution and whose special commitment – if desired – will be referred to separately by naming them and, if applicable, their logo.
- (5) The annual Membership Fee is due in advance on May, 1 of each year.
- (6) The Executive Board of the Association may waive Membership Fees not being transferred on time if their collection would be unreasonable or the effort required for collection would be disproportionately high.
- (7) The Membership Fee Statutes shall enter into force on May 28 of 2021.