



EMMANUEL ONYEABOR
TAX INITIATIVE

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THE CONSTITUTION OF THE
**EMMANUEL
ONYEABOR
TAX INITIATIVE
(EOTI)**

Shaping the Future of Tax Leadership Across Borders



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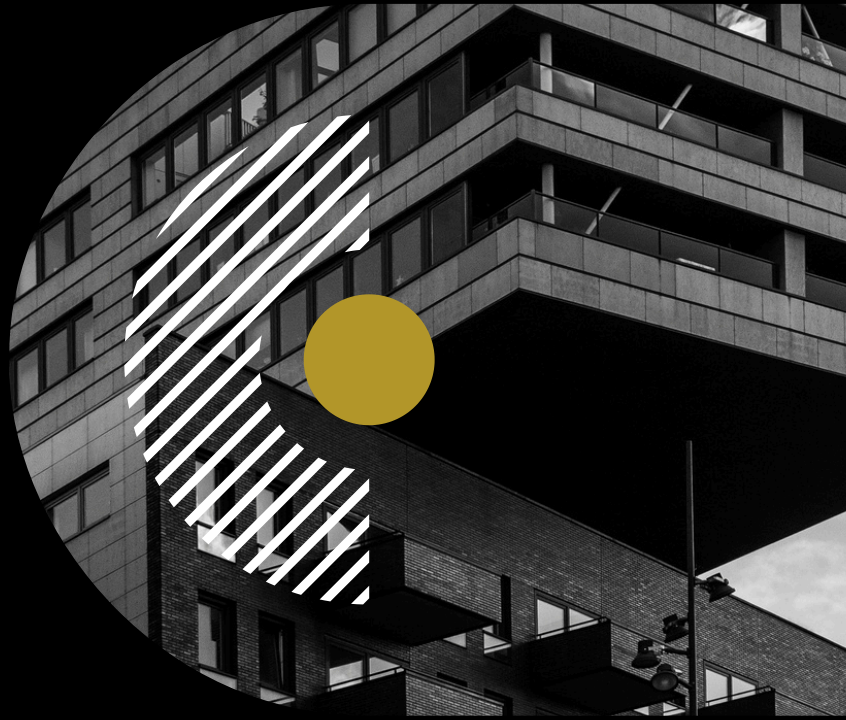


PREAMBLE – ABOUT EOTI

Emmanuel Onyeabor Tax Initiative (EOTI) is a non-jurisdictional virtual non-profit organization (the first of its kind) focused on providing a virtual cross-border forum for the structured mentorship and training of young legal and business professionals, as well as law and business graduates, who aspire to develop global standard tax competency or enhance their capacity/ expertise in tax practice and scholarly tax writing, learn how to build meaningful careers in tax practice, and gain the skills necessary to access opportunities for graduate tax education in reputable institutions around the globe.

Founded on 15 January 2025 to advance the field of tax and bridge the gap between theoretical knowledge and practical tax application, EOTI aims to contribute significantly to addressing the shortage in skilled tax professionals by identifying and nurturing talented individuals interested in taxation, with a view to training and equipping them for exciting opportunities in structured tax practice, impactful tax research, global business innovation, and advanced tax education in prestigious institutions worldwide. EOTI further aims to serve as a virtual tax hub or a virtual tax world for tax professionals across jurisdictions to collaborate effectively, share innovative ideas, and advance the field of tax globally.





Emmanuel Onyeabor Tax Initiative (EOTI)



With seasoned Tax Mentors, Executives, and Volunteers across national and continental borders, EOTI is uniquely positioned to support the development of the next generation of global tax leaders. EOTI invites and welcomes sponsorships from, and partnerships/ collaborations with, global tax consulting and commercial law firms, dynamic startups, international tax organizations, tax departments of multinationals and other business entities, tax administrations, government fiscal policy divisions, renowned global tax publishing entities, and the graduate tax programs of prestigious law/ business schools, to make the tax competency and tax capacity development dreams of our future tax leaders a reality.

At EOTI, we believe that tax is the future and tax professionals are its architects. Investing in the tax competency and tax capacity development of young legal and business professionals is an investment in the future. We take a global, digital, and practical approach to tax transformation and leadership. As a transnational virtual entity, we believe in the potential of technology to create sustainable connections for effective collaboration among tax professionals globally. We think global and digital. While we recognize the place of theory in practice, we prioritize practice over theory.

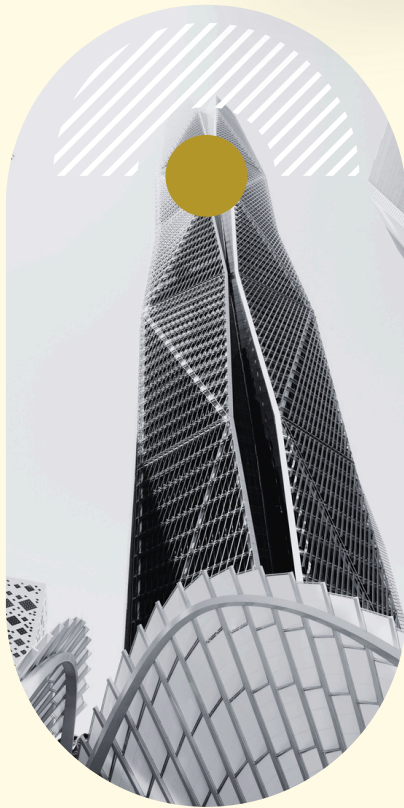
EOTI, and its members, having firmly resolved to uphold its vision, mission, and objectives – and to advance the field of tax globally – while contributing meaningfully to cultivating the next generation of global tax leaders through structured tax mentorship, practical tax education, and all-round professional development, hereby enact and give to ourselves the following Constitution. EOTI and all its members hereby submit to be bound by the provisions of this Constitution and any valid revisions made thereto from time to time.





PART 1 – PRELIMINARY PROVISIONS

Emmanuel Onyeabor Tax Initiative (EOTI)



1. Establishment

There is hereby established a non-jurisdictional virtual non-profit organization known as the “Emmanuel Onyeabor Tax Initiative (EOTI)”. Every reference to “EOTI” or the “Organization” in this Constitution is a reference to the Emmanuel Onyeabor Tax Initiative (EOTI).

2. Official Name, Nature, and Registration

(1) The official name of the Organization shall be “Emmanuel Onyeabor Tax Initiative (EOTI)” and may be simply referred to as “EOTI”. No other name may be used in any official or advertisement capacity. EOTI is a registered trademark. All official and promotional publications of EOTI shall contain the official logo of the Organization.

(2) The official name of EOTI shall not be changed, altered, or varied in any way by any person or authority whatsoever without the express written permission of the Founder of EOTI, Mr. Emmanuel Tochukwu Onyeabor (hereinafter, variously referred to as the “Founder” or the “Founding Tax Mentor” in this Constitution).

(3) Any proposed name change of EOTI shall, during the lifetime of the Founder, be reviewed and approved in writing by the Founder of EOTI before it is implemented or otherwise given effect to by either the Executive Council at EOTI or any other authority whatsoever.

(4) EOTI shall be a non-jurisdictional virtual non-profit organization. This notwithstanding, EOTI may own physical assets and establish physical office locations across Nigeria, Canada, the United States of America, the United Kingdom, and any other relevant jurisdiction deemed appropriate by the Founding Tax Mentor and the Executive Council.



PART 1 – PRELIMINARY PROVISIONS

Emmanuel Onyeabor Tax Initiative (EOTI)



(5) EOTI may be registered with the relevant authorities in Nigeria, Canada, the United States of America, the United Kingdom, or any other country or jurisdiction, as an association with incorporated trustees, a company limited by guarantee, a non-profit corporation, an association of tax professionals engaged in charitable tax advancement activities, or other appropriate corporate/ legal structure, with the express written approval and consent of the Founder in consultation with the Executive Council at EOTI.

(6) The Founding Tax Mentor shall be the Chairman of EOTI and shall be registered as the Chairman of EOTI in respect of any registration with any relevant authority (government, professional, or otherwise) in any jurisdiction, requiring the submission of details relating to EOTI's Chairman, Chair, or Chairperson. In respect of registration as an association with incorporated trustees, the Founding Tax Mentor shall be registered as the Primary Trustee of EOTI.

3. Supremacy of the Constitution

(1) This Constitution is supreme, and its provisions shall be binding on all members, organs, and persons exercising powers for or on behalf of EOTI.

(2) If any other regulation, action, or directive of any official or member of EOTI is inconsistent with the provisions of this Constitution, or run contrary to the vision, mission, values, or objectives of EOTI, this Constitution shall prevail, and that other regulation, action, or directive shall, to the extent of the inconsistency, be null, void, and ineffective.





PART II – GENERAL PROVISIONS

4. Vision

The vision of EOTI is to be a globally recognized tax competency and tax capacity building institution, fostering excellence in tax practice, education, and research, and preparing interested young legal and business professionals for rewarding careers in tax globally.

5. Mission, Values, and Objectives

(1) Mission

The mission of EOTI is to advance the field of tax and support the development of the next generation of global tax leaders by providing a virtual cross-border forum for the structured mentorship and training of talented individuals interested in taxation, with a view to equipping them for exciting opportunities in structured tax practice, impactful tax research, and advanced tax education in prestigious institutions worldwide.

(2) Values

The values of EOTI are:

• Passion

We are results-oriented and are passionate about driving tax capacity building efforts that shape the future of global tax leadership. We show unmatched enthusiasm, dedication, and commitment to supporting the development of exceptional global tax professionals in the tax competency building opportunities that we offer.





PART II – GENERAL PROVISIONS

- **Excellence**

We are driven by excellence in our global tax capacity building efforts. We offer structured high quality practical tax training and mentorship programs designed to unlock the global tax leadership potential of aspiring and growing tax professionals.

- **Empowerment**

We are committed to empowering talented individuals interested in taxation to achieve their global tax leadership dreams. We offer access to resources, opportunities, and networks that equip our people with the tools required for thriving in an evolving global tax landscape.

- **Integrity**

We are standards-oriented, prioritize professional ethics, and are accountable to our people, our sponsors, and our partners and stakeholders.

- **Innovation**

We support creative tax solutions that prepare our people for exciting opportunities in the evolving global tax landscape. We stay constantly abreast of pivotal developments in the global tax landscape and prepare our people to maximize opportunities by staying ahead of the curve and meeting challenges with cutting edge tax solutions.

- **Global Relations**

We are focused on building a global network of highly skilled and experienced tax professionals. We recognize that impactful global partnerships, sponsorships, and collaborations are central in positioning us as a leading tax capacity development institution with global impact.





PART II – GENERAL PROVISIONS

(3) Objectives

The objectives of EOTI are:

1. To promote and advance the field of tax – and bridge the gap between theoretical tax knowledge and practical tax application through structured tax mentorship, practical tax education/ trainings, and all-round professional development.
2. To equip individuals and businesses (particularly legal and business professionals) interested in taxation with the skills, training, and access required to thrive in the evolving global tax landscape.
3. To harness the potential of technology and digital communications platforms to create sustainable connections for effective collaboration among tax professionals globally.
4. To promote and support the development of the next generation of global tax leaders by providing a virtual cross-border forum for the structured mentorship and training of talented individuals interested in taxation, with a view to equipping them for exciting opportunities in structured tax practice, impactful tax research, and advanced tax education/ training in prestigious institutions worldwide.
5. To be a globally recognized tax competency and tax capacity building organization, fostering excellence in tax practice, training, education, and research – and preparing interested young legal and business professionals for rewarding careers in tax globally.
6. To contribute significantly to addressing the shortage in skilled tax professionals by identifying and nurturing talented individuals interested in taxation, with a view to training and equipping them for exciting opportunities in structured tax practice, impactful tax research, global business innovation, and advanced tax education/ training in prestigious institutions worldwide.
7. To serve as a virtual tax hub or a virtual tax world for tax professionals across jurisdictions to collaborate effectively, share innovative ideas, and advance the field of tax globally.



PART II – GENERAL PROVISIONS

Article 6 – Policy Statement

In line with the objectives stated in Article 5(3) above, the following shall form the Policy Statement of EOTI:

(a) EOTI may organize oratory contests, quiz competitions, symposia, debates, essay writing contests, legal, accounting and tax training sessions, amongst others – with a view to advancing the field of tax and supporting the tax competency/ tax capacity development and all-round professional development of young legal and business professionals interested in taxation.

(b) The principles of equity, fairness, fair play, and justice shall reign supreme in all the affairs of EOTI.

(c) EOTI's policies shall be geared towards shaping the future of tax leadership across borders by: (i) providing a non-jurisdictional virtual tax competency development platform for aspiring and growing tax professionals; and (ii) implementing programs that are designed to help tax talents expand their tax horizons and feed their global tax drive.

(d) Transparency, probity, and accountability shall be rigid pillars of the management of the finance, administration, and general executive activities of EOTI.



PART II – GENERAL PROVISIONS



Article 7 – Membership, Administration, and Organizational Structure

(1) The core membership of EOTI shall consist of the Founding Tax Mentor, the Tax Mentors, the Executives, and the Volunteers at EOTI. The Tax Mentees, Tax Interns, and other members in training at EOTI shall constitute temporary members of the Organization for the period of their tax mentorship, tax internship, or other tax training program at EOTI, unless they hold or are admitted to permanent membership of EOTI as Volunteers, Executives, or Tax Mentors.

(2) The Founding Tax Mentor and the other Tax Mentors at EOTI shall constitute the Board of Tax Mentors (the “Board”) as established under Article 14 of this Constitution. The membership of the Board shall be determined exclusively by the Founding Tax Mentor. In this regard, the Founding Tax Mentor shall reserve the sole prerogative to appoint, interact with, manage, and remove Tax Mentors where necessary. The Tax Mentors – except for the Founding Tax Mentor – shall not participate in the executive administration of EOTI. The Founder shall be the only Tax Mentor who shall participate in the executive administration of EOTI.

(3) The Founding Tax Mentor shall be a permanent member of EOTI and of the Board – and cannot be removed, sanctioned, or suspended by the Executive Council or the Board or any person or authority whatsoever. No powers, discretion, or authority whatsoever exercisable by the Founding Tax Mentor under this Constitution shall be revoked, taken away, varied, or altered in any way by either the Executive Council or the Board or any person or authority whatsoever, without the express written consent and approval of the Founding Tax Mentor.

(4) There shall be an Executive Council at EOTI which shall be responsible for executing the administrative functions and activities of EOTI under the general direction, guidance, advise, and supervision of the Founding Tax Mentor. Where the Founding Tax Mentor is permanently unavailable to discharge the duties and functions of his office under this Constitution, the Executive Council shall execute the administrative functions and activities of EOTI under the general direction, guidance, advise, and supervision of the Board.

PART II – GENERAL PROVISIONS



(5) EOTI shall consist of other permanent and temporary members, such as Volunteers, Tax Mentees, Tax Interns, and others, duly admitted by a method of recruitment approved by the Founding Tax Mentor and the Executive Council.

(6) EOTI shall also consist of Volunteers who shall not be members of either the Board or the Executive Council. The Volunteers shall be recruited through a process approved by the Founding Tax Mentor and the Executive Council.

(7) EOTI's volunteer program shall be robustly designed to allow tax experts and tax talents to continuously develop themselves in tax while doing amazing work that impacts the future of tax leadership across borders through research, mentorship, and practical tax trainings. Volunteers at EOTI shall also provide technical and digital design solutions that enhance the Organization's media visibility and reach. There shall be eight (8) administrative Teams or Directorates at EOTI. These shall be the Research & Content, Media & Publicity, People & Culture, Programs, Communications, Finance, Legal, and Academic Affairs Teams. These Teams shall be headed by the relevant Directors and Deputy Directors in the Executive Council at EOTI, who shall be subject to the general direction, guidance, advise, and supervision of the Founding Tax Mentor and the Supervising Executives at EOTI. Volunteers at EOTI shall serve as Officers in these administrative Teams – providing valuable technical, research, and content writing support services to the Organization with a view to advancing the EOTI vision, mission, and objectives. Subject to the approval and consent of the Founding Tax Mentor and the Executive Council, nothing in this Constitution shall preclude a Volunteer from simultaneously holding a Tax Mentee or Tax Intern position at EOTI as well as their Volunteer position – if they so wish.

PART II – GENERAL PROVISIONS



(8) There shall be a virtual Designs & Videos group at EOTI which shall be a melting pot for the tech-savvy creatives at EOTI, who may not necessarily be in the same administrative Teams in the Organization. The Designs & Videos group shall be designed to allow them to effectively and efficiently collaborate, share ideas, execute media-related tasks, and drive impact aimed at achieving the vision, mission, and objectives of EOTI.

(9) There shall also be virtual Auditorium, Conference Room, Tax Mentors, Executives, Volunteers, Tax Mentees, Tax Interns, and the various administrative Team groups designed to allow members of EOTI at various levels to effectively and efficiently collaborate, share ideas, execute tasks relevant to their positions, and drive impact aimed at achieving the vision, mission, and objectives of EOTI. The structure, membership, and modalities of these virtual groups shall be determined by the Founding Tax Mentor and the Executive Council.

PART II – GENERAL PROVISIONS



(10) Qualification for membership of EOTI shall consist of:

(a) Tax Mentors

Highly experienced global standard tax, finance, or tech professionals with at least ten (10) years of extensive cognate experience in tax, audit, or global business innovation practice in recognized law firms, professional services firms, tech-focused entities, government, academia, or other relevant sector, from any part of the world, with relevant international or global standard education up to at least master's level or above in a relevant discipline. The Founding Tax Mentor may make exceptions in his discretion for candidates with relevant international or other significant experience deserving of appointment as Tax Mentors at EOTI.

(b) Executives

Highly experienced tax experts or high-flying legal and business professionals interested in taxation, with at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, finance, or tech – from any part of the world. No exceptions shall be made for final year first degree students. Save for persons who joined the Executive Council at EOTI before 1 October 2025, law degree holders who are yet to be admitted to practice law in any relevant jurisdiction shall not be admissible to the Executive Council at EOTI.





PART II – GENERAL PROVISIONS

(c) Director of Finance and Deputy Director of Finance

Executives who hold the position of Director of Finance or Deputy Director of Finance at EOTI shall be highly experienced accounting and finance professionals with significant expertise in tax, accounting, and finance practice, including finance-related functions like record-keeping, budgeting, cash flow management, and compliance with relevant financial regulations; or high-flying accounting and finance professionals with practical knowledge of tax, accounting, and finance, including practical knowledge of finance-related functions like record-keeping, budgeting, cash flow management, and compliance with relevant financial regulations; and at least a bachelor's degree in accounting or finance from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world, and must have been qualified to practice accounting as a Chartered Accountant in at least one relevant jurisdiction. No exceptions shall be made for final year first degree students or accounting and finance graduates who have not yet qualified to practice accounting as Chartered Accountants in any relevant jurisdiction.





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PART II – GENERAL PROVISIONS

(d) Director of Legal and Deputy Director of Legal

Executives who hold the position of Director of Legal or Deputy Director of Legal at EOTI shall be highly experienced legal professionals with significant expertise in taxation, corporate governance, commercial disputes resolution, regulatory compliance, and contracts/ commercial law, or high-flying legal professionals with practical knowledge of taxation, corporate governance, commercial disputes resolution, regulatory compliance, and contracts/ commercial law, and at least a bachelor's degree in law from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world, and must have been admitted to practice law in at least one relevant jurisdiction. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(e) Volunteers

Highly experienced tax experts or high-flying aspiring and growing tax professionals with at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. The Founding Tax Mentor and the Executive Council at EOTI may make exceptions for outstanding final year first degree students of law, business, or other relevant discipline with demonstrated academic, leadership, and research excellence or a relevant media/ tech-related skill that is valuable to EOTI.



PART II – GENERAL PROVISIONS



EMMANUEL ONYEABOR
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(f) Tax Mentees

High-flying aspiring and growing tax professionals with at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. The Founding Tax Mentor and the Executive Council at EOTI may make exceptions for outstanding final year first degree students of law, business, or other relevant discipline with demonstrated academic, leadership, and research excellence or a relevant media/ tech-related skill that is valuable to EOTI.

(g) Tax Interns

High-flying aspiring and growing tax professionals who are undergraduates of law, business, or other relevant discipline at any recognized academic institution, including a sterling academic standing and relevant professional qualifications in tax, accounting, or finance – from any part of the world. The Founding Tax Mentor and the Executive Council at EOTI may make exceptions for outstanding early career professionals and early graduates of law, business, or other relevant discipline with demonstrated academic, leadership, and research excellence or a relevant media/ tech-related skill that is valuable to EOTI.





PART II – GENERAL PROVISIONS

(11) All members of EOTI shall adhere strictly to EOTI’s internal policies on mutual respect for their colleagues within the Organization – such as other Tax Mentors, Executives, Volunteers, Tax Mentees, and Tax Interns at EOTI, respect for and proper recognition of constituted authority and hierarchy within the Organization, and proper address of their superior officials in the Organization. Members of EOTI shall also not disclose or share with any third party whatsoever – whether within or outside EOTI, any internal information of EOTI’s processes or organization, which they receive or become aware of by reason of their membership of EOTI – in either a permanent or temporary capacity.

(12) There shall be developed, kept, and maintained by the Directorate of People & Culture headed by the Director of People & Culture and the Deputy Director of People & Culture at EOTI, a virtual Central Directory which shall contain appropriate and updated records of all existing and newly recruited members of EOTI, such as their full names, current WhatsApp numbers, current base (city and country), birthdays (the month and date is enough), and media/ tech skills that are valuable to EOTI – if any.





PART II – GENERAL PROVISIONS

Article 8 – Equality

(1) All members of EOTI are entitled to equal treatment and protection under this Constitution.

(2) Subject to the provisions of this Constitution, no member of EOTI shall be unfairly treated or discriminated against directly or indirectly on grounds that are considered improper, such as nationality, race, gender, age, sexual orientation, disability, socio-economic status, political affiliations, religion, or geographical location.

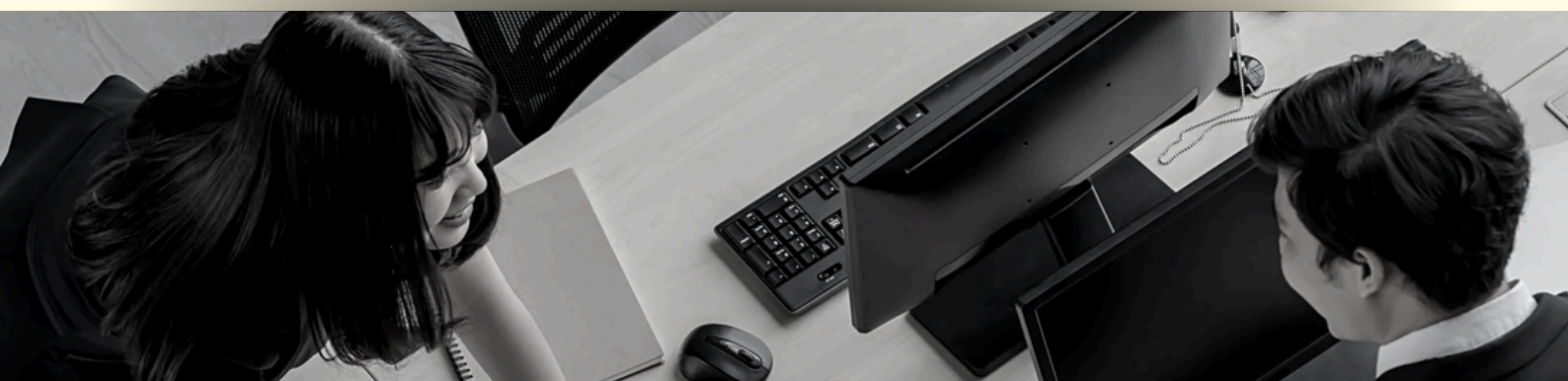
(3) For the avoidance of any doubts whatsoever, qualification for membership of EOTI shall not be based on nationality, race, gender, age, sexual orientation, disability, socio-economic status, political affiliations, religion, or geographical location at any given time.

Article 9 – Finances

(1) EOTI shall have and maintain its own bank accounts in its official name and in various currencies determined by the Founding Tax Mentor and the Executive Council.

(2) The official signatories to EOTI's bank accounts shall be the Founder, the President, the Vice President, the Director of Finance, and the Deputy Director of Finance. At least three

(3) official signatories listed herein must sign every cheque or withdrawal note relating to EOTI's bank accounts. Any withdrawals made from the EOTI bank accounts without the duly obtained signatures of at least three (3) official signatories listed herein shall constitute an unlawful and unauthorized withdrawal from the EOTI bank accounts under this Constitution. None of the official signatories listed herein shall be entitled to sign a cheque or withdrawal note made out to themselves from or in respect of the EOTI bank accounts under this Constitution.





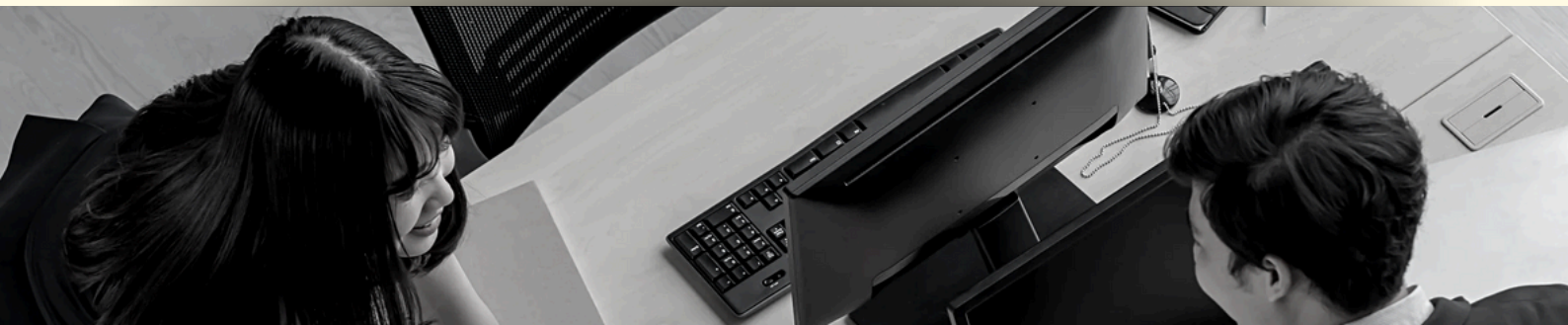
PART II – GENERAL PROVISIONS

(3) Further to the Preamble of this Constitution, EOTI may invite and welcome sponsorships from, and partnerships/ collaborations with, global tax consulting and commercial law firms, dynamic startups, international tax organizations, tax departments of multinationals and other business entities, tax administrations, government fiscal policy divisions, renowned global tax publishing entities, and the graduate tax programs of prestigious law/ business schools, and any other relevant organizations or institutions, for the purpose of raising funds and shoring up other relevant support for driving its vision, mission, and objectives, with a view to making the tax competency and tax capacity development dreams of our future tax leaders a reality.

(4) EOTI may solicit and receive external donations from various sponsors or well-wishers on a regular basis and may further raise funds through internal contributions and donations from time to time as may be necessary to finance the administrative and other relevant activities of EOTI. Such internal contributions and the modality therefor shall be determined by the Founding Tax Mentor and the Executive Council from time to time. The external donors from which EOTI may solicit and receive donations to fund its activities include but are not limited public and private establishments in various sectors of the economy, including individuals and government agencies/ entities.

(5) **Authority to Invest EOTI's Funds:** The Founding Tax Mentor and the Executive Council shall have the power to invest and re-invest the funds of EOTI in any manner and for such purposes as the Founding Tax Mentor and the Executive Council, in their sole discretion, may deem appropriate and in the best interest of EOTI, provided that such investments are consistent with EOTI's purposes and this Constitution.

(6) **Investment Policy:** The Founding Tax Mentor and the Executive Council shall adopt and maintain a formal Investment Policy for EOTI, which shall guide all investment activities and shall be reviewed periodically by the Founding Tax Mentor and the Executive Council. The Founding Tax Mentor and the Executive Council may delegate the management of these investments to an internal Investment Committee at EOTI or to qualified external investment professionals.





PART II – GENERAL PROVISIONS

(7) **Purpose Alignment:** All investments must serve the charitable purposes and objectives of EOTI as outlined in this Constitution.

(8) **No Private Benefit:** No part of the net earnings or assets of EOTI shall enure to the private benefit of any member or stakeholder of EOTI, except to the extent that it is distributed for the proper purposes of EOTI.

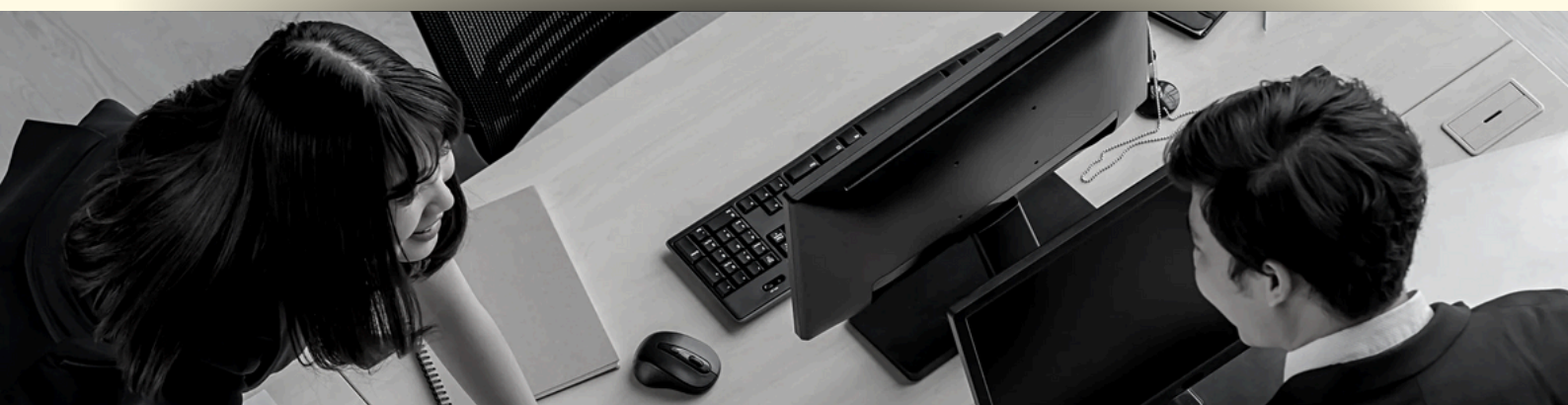
(9) **Risk Management:** EOTI's investments shall be managed in a prudent manner, with appropriate attention to diversification and risk mitigation.

(10) **Compliance:** All investment activities of EOTI shall be conducted in compliance with all applicable international and local laws and regulations.

(11) EOTI shall be a volunteer-driven organization. This means that no member or official of EOTI shall be entitled to payment of salaries or wages, or other financial remuneration or monetary compensation for their volunteer services to EOTI.

(12) Nothing in this Constitution shall preclude the Founding Tax Mentor and the Executive Council from placing on payroll or otherwise paying out stipends deemed appropriate to critical officials and members of EOTI for their services to the Organization – if and whenever such compensation policy becomes financially affordable and sustainable by EOTI.

(13) The annual budget of EOTI shall be prepared and presented each year by the Director of Finance and shall be approved by the Founding Tax Mentor and the Executive Council at a joint meeting of the Founder and the Executive Council.





PART II – GENERAL PROVISIONS

(14) EOTI's financial year shall be the calendar year – starting 1 January of each year and ending on 31 December of that year. The EOTI financial year for the year 2025 shall be deemed to have commenced on 15 January 2025 when EOTI was founded and shall close on 31 December 2025. Any EOTI funds that have not been spent at the end of each relevant financial year shall be carried over to the next financial year.

(15) The Director of Finance shall prepare quarterly and annual financial statements, including an income and expenditure account, which shall be presented to the Founding Tax Mentor and the Executive Council for approval. In performing this function and any other duties, functions, and responsibilities assigned to the Director of Finance under this Constitution, the Director of Finance shall be supported by the Deputy Director of Finance and the volunteer Finance Officers in the Directorate of Finance at EOTI.

(16) EOTI shall engage an independent auditor to conduct an annual audit of its financial statements. The auditor shall be appointed by the President with the approval of the Founding Tax Mentor and the Executive Council and shall be responsible for ensuring that the financial statements are accurate, complete, and comply with internationally accepted accounting standards.

(17) EOTI shall ensure that its financial statements are transparent, accurate, and made available to stakeholders, including donors, partners, and the public. The financial statements shall be published on EOTI's official website and shall be available upon request to all relevant internal and external stakeholders.

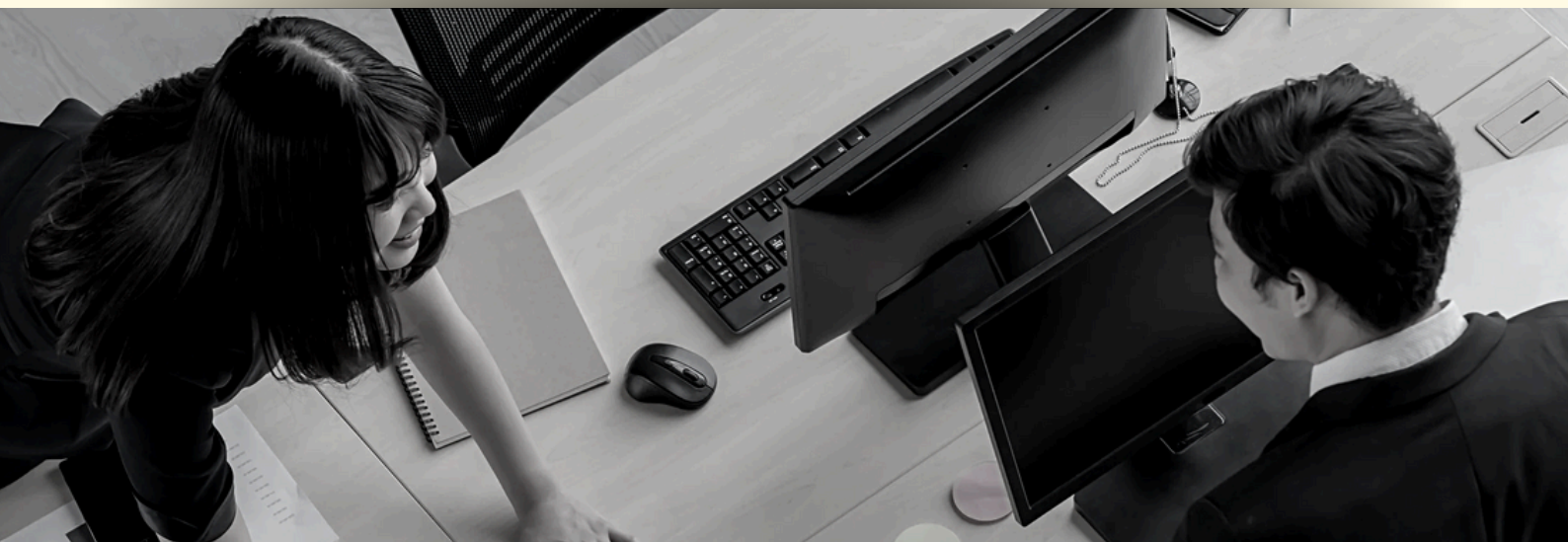




PART II – GENERAL PROVISIONS

Article 10 – Amendment of the Constitution

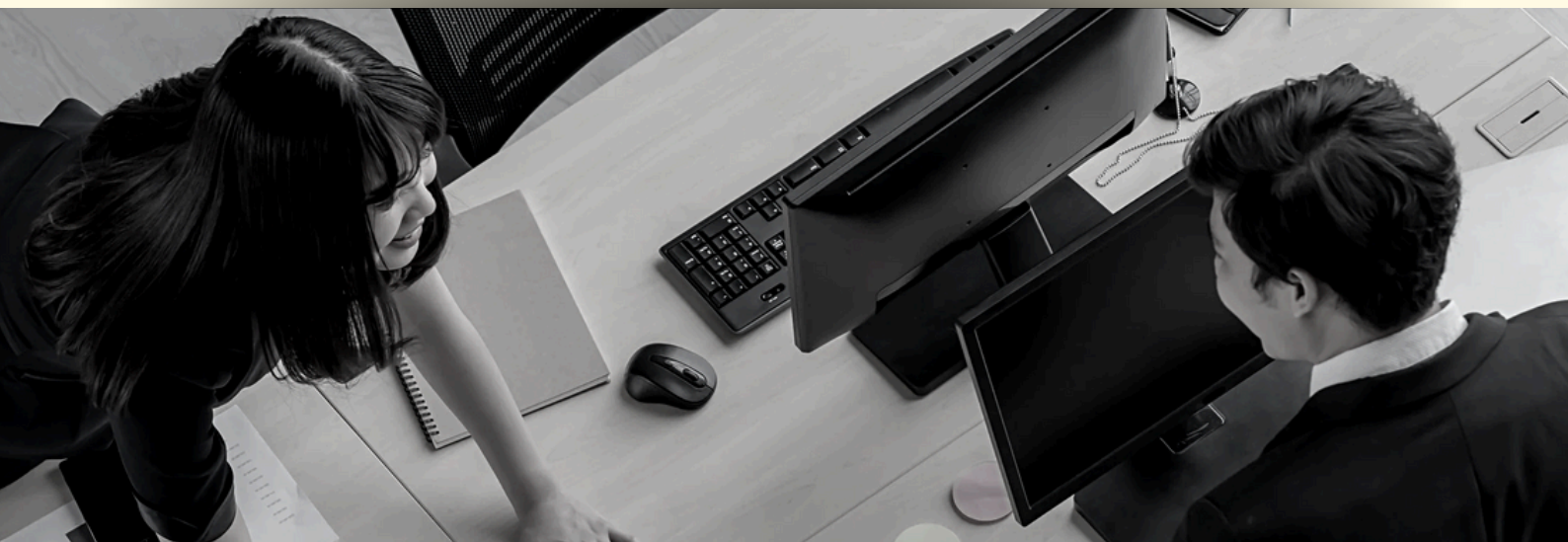
1. This Constitution and its provisions may be reviewed from time to time to reflect changing circumstances, and in accordance with the provisions of this Constitution.
2. The process of reviewing or amending this Constitution and any provision thereof shall be initiated upon the written recommendation of either the Founding Tax Mentor or any bona-fide member of the Executive Council – with the express written approval of the Founding Tax Mentor. For the avoidance of any doubts whatsoever, no recommendation for the amendment of this Constitution shall be made by any person or authority whatsoever, including any member of the Executive Council, without the express written consent and approval of the Founder – and any recommendation for the amendment of this Constitution, made without the Founder’s express written consent and approval, shall be null, void, and ineffective.
3. A valid recommendation for the amendment of this Constitution shall be considered by the President in a meeting with the Founding Tax Mentor and at least two-thirds majority of all the twenty (20) or existing members of the Executive Council at EOTI, which shall vote upon the recommendation and determine by simple majority vote whether the recommendation should be considered or not. For the avoidance of any doubts whatsoever, any votes made by the Executive Council on any recommendation for the amendment of this Constitution which was made without the Founder’s express written consent and approval, or at a meeting where the Founding Tax Mentor was either not invited to or absent, shall be null, void, and ineffective.
4. Upon a simple majority vote of the Founding Tax Mentor and the Executive Council that the recommendation for amendment of the Constitution should be considered, it shall immediately be reviewed by the members of the Constitution Review Committee (“CRC”) under the supervision of the Founding Tax Mentor and the President.





PART II – GENERAL PROVISIONS

5. Membership of the CRC shall consist of seven (7) Executive Council members appointed by the President, and shall be comprised of the Chairperson, a secretary, and five (5) other members of the Executive Council, one of whom shall be any of the following officers: the Director of Research & Content, the Director of Programs, the Deputy Director of Programs, the Director of Academic Affairs, the Director of People & Culture, the Deputy Director of People & Culture, the Director of Media & Publicity, or the Director of Finance.
6. The CRC shall submit its report to the Executive Council not later than two (2) weeks after the date of its appointment by the President.
7. The report shall be duly debated by the Executive Council, and corrections and/ or further amendments made to the draft amendment proposed, if necessary.
8. The Executive Council shall by a two-thirds majority of all its twenty (20) or existing members vote on a final amendment of the Constitution.
9. The final amendment shall then be sent to the Founding Tax Mentor for his final review and approval before it takes effect. If the final amendment is rejected by the Founding Tax Mentor, the proposed amendment of the Constitution shall fail and shall not take effect.





PART III – THE EXECUTIVE COUNCIL

Article 11 – Establishment of the Executive Council

- (1) There is hereby established the Executive Council at EOTI.
- (2) The Executive Council shall be the highest executive, administrative, and decision-making body of EOTI, subject only to the general direction, guidance, advise, and supervision of the Founding Tax Mentor.
- (3) The Executive Council shall be headed by the President.
- (4) Save as otherwise provided for in this Constitution, all decisions of the Executive Council shall be by a simple majority vote of two-thirds of its members present and voting.

Article 12 – The Composition of the Executive Council

1. The Executive Council shall consist of the:

- (a) President;
- (b) Vice President;
- (c) General Secretary;
- (d) Assistant General Secretary;
- (e) Director of Programs;
- (f) Deputy Director of Programs;
- (g) Director of Research & Content;
- (h) Deputy Director of Research & Content;
- (i.) Director of Academic Affairs;
- (j) Deputy Director of Academic Affairs;
- (k) Director of People & Culture;
- (l) Deputy Director of People & Culture;
- (m) Director of Media & Publicity;
- (n) Deputy Director of Media & Publicity;
- (o) Director of Communications;
- (p) Deputy Director of Communications;
- (q) Director of Finance;
- (r) Deputy Director of Finance;
- (s) Director of Legal; and
- (t) Deputy Director of Legal.



PART III – THE EXECUTIVE COUNCIL



2. Subject to the approval and consent of the Founding Tax Mentor, nothing in this Constitution shall preclude an Executive Council member from simultaneously holding a Tax Mentee position at EOTI as well as their Executive Council position – if they so wish.

3. All members of the Executive Council at EOTI shall check with the Director of Legal and the Deputy Director of Legal to confirm the legal propriety of their activities or programs relating to engagements with external stakeholders, such as sponsors, partners, vendors, service providers, and others, before executing those activities/ programs or implementing their administrative decisions relating to such engagements with external stakeholders.

Article 13 – Duties and Obligations of the Executive Council

(1) The Executive Council shall be responsible for executing all lawful administrative functions and activities of EOTI, including the formation of administrative committees within EOTI and general leadership of the eight (8) administrative Teams at EOTI, and shall be accountable to the Founding Tax Mentor. Where the Founding Tax Mentor is permanently unavailable to discharge the duties and functions of his office at EOTI under this Constitution, the Executive Council shall be accountable to the Board.

(2) The Executive Council shall be guided in its activities by the vision, mission, and objectives, as well as the policy statement of EOTI, respectively set out in Part II of this Constitution.

(3) The change of administration within the Executive Council at EOTI to a succeeding administration shall be by appointment. The appointing authority shall be the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI). The Supervising Executives at EOTI shall consist of the President, the Vice President, and the General Secretary at EOTI.

(4) The procedure for the appointment of members to the Executive Council at EOTI shall be in conformity with the provisions set out in this Constitution.



PART III – THE EXECUTIVE COUNCIL



(5) The procedure for the appointment of members of the Executive Council at EOTI shall be as follows:

(a) The Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) may appoint any qualified individual to fill any vacant position in the Executive Council at any time – for an initial term of two (2) years.

(b) Any member of the Executive Council who wishes to be re-appointed into the office they are occupying at the expiration of their tenure in office shall first be considered by the Executive Council.

(c) The Executive Council shall evaluate the performance of each member seeking re-appointment.

(d) Based on performance, the Executive Council shall recommend the re-appointment of such member to the office. The recommendation shall be considered by the Founding Tax Mentor and, if acceptable to the Founding Tax Mentor, shall be approved by the Founding Tax Mentor acting in consultation with the Supervising Executives at EOTI.

(6) If a member wishes to be appointed to a different office in the Executive Council, the Executive Council shall discuss and vote on the new nomination. If approved by the Executive Council, the new nomination shall be considered by the Founding Tax Mentor and, if acceptable to the Founding Tax Mentor, shall be approved by the Founding Tax Mentor acting in consultation with the Supervising Executives at EOTI.

(7) If a member resigns or does not wish to continue serving in the Executive Council at EOTI, they shall notify the Founding Tax Mentor and the President in writing. The Founding Tax Mentor and the President shall have a private conversation with the relevant Executive and if they still wish to exit their position in the Executive Council, or do not respond to the invitation for a conversation with the Founding Tax Mentor and the President within a period of three (3) calendar days from the date the invitation to discuss is sent to them by the Founding Tax Mentor and the President, the relevant office held by such Executive shall immediately become vacant and the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) may appoint another candidate to fill the relevant position.



PART III – THE EXECUTIVE COUNCIL



Article 14 – Appointment to the Board

(1) There shall be for EOTI, a body of persons to be known as the “Board of Tax Mentors at EOTI” (the “Board”). All Tax Mentors at EOTI shall be members of the Board.

(2) The Board shall be constituted by the Founding Tax Mentor and shall consist of such number of persons who are highly experienced global standard tax professionals as may be determined by the Founding Tax Mentor.

(3) While the Board may consist of Tax Mentors, Audit Mentors, Transfer Pricing Mentors, and Global Business Innovation Mentors, they may all be covered under the umbrella term of “Tax Mentors” on both the EOTI website and other official publications of EOTI.

(5) In accordance with the provisions of this Constitution, the Founding Tax Mentor shall reserve the sole prerogative and discretion to appoint, interact with, manage, and remove Tax Mentors at EOTI where necessary. The procedure for the exercise of this responsibility shall be determined from time to time by the Founding Tax Mentor in his sole discretion.

Article 15 – Tenure

Subject to the provisions of this Constitution, members of the Executive Council shall hold office for an initial term of two (2) years and may be re-appointed in accordance with the provisions of this Constitution, subject to their performance and conduct.

Article 16 – Removal

(1) A member of the Executive Council shall cease to hold office if the member:

(a) Is removed before the expiration of their term in office by a vote of no confidence passed by a two-thirds majority of all twenty (20) or existing Executive Council members, whether sitting in person or virtually. There shall be proper records of such meeting and such vote of no confidence shall be subject to review and approval by the Founding Tax Mentor before it is implemented.



PART III – THE EXECUTIVE COUNCIL



(b) Dies or is involved in any circumstance that renders them incapable of performing their official duties and functions at EOTI.

(c) Resigns willfully by a notice in writing addressed to the Founding Tax Mentor and the President. Provided that the Founding Tax Mentor and the President shall have a private conversation with the relevant Executive and if they still wish to exit their position in the Executive Council, or do not respond to the invitation for a conversation with the Founding Tax Mentor and the President within a period of three (3) calendar days from the date when the invitation to discuss is sent to them by the Founding Tax Mentor and the President, the relevant office held by such Executive Council member shall immediately become vacant and the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) may appoint another candidate to fill the relevant position.

(2) A member of the Executive Council shall be removed from office by impeachment before the expiration of their term in office where a vote of no confidence is passed on such member by two-thirds majority of all twenty (20) or existing Executive Council members, whether sitting in person or virtually.

(3) Impeachment of an Executive Council member in accordance with the provisions of this Constitution shall not be implemented unless there has been established before the Executive Council and against such officer(s) at least any two of the following grounds:

(a) Evidence of gross misconduct or incompetence in the execution of the responsibilities and functions of their office;

(b) Tainted executive track record at EOTI;

(c) Evidence of any brand-eroding or other conduct by such officer capable of bringing EOTI to disrepute.



PART III – THE EXECUTIVE COUNCIL



(4) The provisions of Article 16(3) above shall be subject to sufficient proof, before the Executive Council, of incapacity, necessity, or gross incompetence at performing such executive responsibilities in alignment with the corporate brand and reputation of EOTI.

(5) All processes of removal of a member of the Executive Council at EOTI shall be in conformity with the principles of fair hearing, equity, and good conscience.

(6) Notwithstanding anything in this Constitution, the Founding Tax Mentor shall (acting in consultation with the Supervising Executives at EOTI) be entitled to remove and replace any Executive Council member for performance or conduct-based issues that are detrimental to the interest or corporate brand and reputation of EOTI. In effecting such removal, the Founding Tax Mentor and the Supervising Executives shall give such Executive Council member an opportunity to be heard on the performance or conduct-based issues warranting their removal. If they refuse to respond to the invitation to be heard within three (3) calendar days from the date the invitation is sent to them, or otherwise respond in an unprofessional manner, the Founding Tax Mentor shall (acting in consultation with the Supervising Executives) proceed to remove the relevant Executive Council member from office and replace them with a suitable candidate.

(7) If the Executive Council member to be removed from office for performance or conduct-based issues that are detrimental to the interest or corporate brand and reputation of EOTI is a Supervising Executive at EOTI, the Founding Tax Mentor shall (in effecting such removal) act in consultation with the other Supervising Executives and the larger body of existing Executive Council members at EOTI.

(8) Notwithstanding anything in this Constitution, a Volunteer may be removed from office and their volunteer engagement with EOTI revoked or discontinued by the Founding Tax Mentor and the Executive Council for performance or conduct-based reasons. Volunteers shall be afforded fair hearing on the performance or conduct-based reasons for their removal from office before the removal is effected by the Founding Tax Mentor and the Executive Council.

(9) Notwithstanding anything in this Constitution, a Tax Mentee or Tax Intern may be removed, and their tax mentorship or tax internship program terminated or discontinued before the expiry of the duration of the program or their completion of the program, for performance or conduct-based reasons, by the Founding Tax Mentor and the Executive Council. Tax Mentees and Tax Interns shall be afforded fair hearing on the performance or conduct-based reasons for their removal or the revocation/ discontinuation of their program before the removal/ revocation or discontinuation is effected by the Founding Tax Mentor and the Executive Council.



PART III – THE EXECUTIVE COUNCIL



Article 17 – Succession

(1) Where the Founding Tax Mentor is permanently unavailable to discharge the duties and functions of his office at EOTI under this Constitution, all the powers and privileges exercised by the Founding Tax Mentor under this Constitution and by convention in relation to any activities of EOTI, shall vest in the President. In addition, where the Founding Tax Mentor is permanently unavailable to discharge the duties and functions of his office at EOTI under this Constitution, all the duties, functions, and responsibilities exercised by the Founding Tax Mentor under this Constitution and by convention in relation to any activities of EOTI, shall vest in the President.

(2) Where the President is no longer able to discharge the duties and functions of their office, either because of ill-health, or mental incapacity, or any other form of loss of capacity, or necessity, the Vice President shall become the Acting President, and upon a simple majority vote of the existing Executive Council members present and voting, shall be appointed as the substantive President of EOTI.

(3) Where the Vice President declines to assume the office of President, the General Secretary shall assume the office as Acting President, and upon a simple majority vote of the existing Executive Council members, shall be appointed the substantive President of EOTI.

(4) Provided that where both the Vice President and the General Secretary decline to assume the role of President, the Director of Programs shall, upon a simple majority vote of the existing Executive Council members, be appointed the substantive President of EOTI.

(5) The provisions of this Article 17 of the Constitution are subject to the general powers and privileges exercised by the Founding Tax Mentor under this Constitution.

Article 18 – Vacancy

(1) In accordance with the provisions of this Constitution, the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) may appoint any qualified individual to fill any vacant position in the Executive Council at any time – for an initial term of two (2) years.

(2) Any office in the Executive Council at EOTI that becomes vacant by virtue of necessity, removal, resignation, or any other reason whatsoever, shall be filled by the Founding Tax Mentor through the appointment process specified in this Constitution, provided the Founding Tax shall in so doing act in consultation with the Supervising Executives at EOTI.



PART III – THE EXECUTIVE COUNCIL



(3) Subject to the succession provisions of this Constitution in Article 17 above, where the office of a Supervising Executive (that is, the President, Vice President, or General Secretary), becomes vacant for any reason in the Executive Council, the existing Executive Council members shall (within a period of seven (7) calendar days from the date of the relevant Supervising Executive's exit from the Executive Council) vote amongst themselves to fill the vacant Supervising Executive position with any existing Executive Council member interested in the office and communicate their decision to the Founding Tax Mentor. The Founder shall then appoint any qualified person to fill the Executive Council position that becomes vacant by virtue of such election. For the avoidance of any doubts whatsoever, the existing Executive Council members shall not be entitled to vote any person who is not an existing member of the Executive Council into any Supervising Executive position that becomes vacant – and any such vote shall be null, void, and ineffective.

(4) Subject to the succession provisions of this Constitution in Article 17 above, where the existing Executive Council members fail to fill by election, any vacant Supervising Executive Council position that becomes vacant within seven (7) calendar days from the date of the office becoming vacant, the Founding Tax Mentor shall (acting in consultation with the existing Executive Council members) be entitled to appoint any qualified person to fill such vacant Supervising Executive position.

Article 19 – Quorum

The quorum for the meetings of the Executive Council at EOTI shall be duly formed upon the presence of at least five (5) members of the Executive Council, one of whom must be the President or Vice President, or by seven (7) members of the Executive Council where the President and Vice President are not available.

Article 20 – The President

The President shall –

(1) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.



PART III – THE EXECUTIVE COUNCIL



- (2) Be the highest administrative authority at EOTI and the head of the Executive Council at EOTI, subject only to the general directions, guidance, advise, and supervision of the Founding Tax Mentor.
- (3) Serve as one of the official signatories to EOTI's bank accounts.
- (4) Have the power to direct other Executive Council members to perform additional functions which are necessary to the furtherance of the vision, mission, and objectives of EOTI.
- (5) Exercise reasonable and responsible discretion in respect of matters not envisaged by the provisions of this Constitution, provided that the President shall in the exercise of such discretion act in consultation with the Founding Tax Mentor and other members of the Executive Council.
- (6) Adequately inform and update the Founding Tax Mentor on the activities of EOTI.
- (7) Approve all decisions to be made by the Executive Council, and issue lawful and reasonable directives for the proper administration of EOTI.
- (8) Subject to the provisions of this Constitution, have the authority to appoint any person(s) to Executive Council committee positions.
- (9) Have power to make further regulations and directives that may operate temporarily to address urgent matters expediently, provided that such regulations and directives shall be in conformity with the provisions of this Constitution.
- (10) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor.

Article 21 – The Vice President

The Vice President shall –

- (1) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.



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- (2) Serve as one of the official signatories to EOTI's bank accounts.
- (3) Assist and advise the President in the discharge of their official duties and functions under this Constitution.
- (4) Act as the highest administrative authority at EOTI and head of the Executive Council in the absence of the President, or on the directive of the President.
- (5) Become the Acting President upon the removal, incapacitation, or other unavailability of the President until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Executive Council and subject to the succession provisions of this Constitution) deems it appropriate, the Vice President shall be appointed as the substantive President following such vacancy.
- (6) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council.

Article 22 – The General Secretary

The General Secretary shall –

- (1) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.
- (2) Be responsible for the general secretarial duties of EOTI's administration.
- (3) At the instance of the President or the Executive Council, summon general meetings, special meetings, emergency meetings, and other meetings of the Executive Council at EOTI.
- (4) Take and keep minutes of the meetings of the Executive Council and all other meetings as well as ensure that the minutes are accessible to members of the Executive Council.
- (5) Be responsible for keeping records relating to Executive Council members' database, correspondences, biannual reports, and all other related matters.



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- (6) Treat the correspondences of EOTI and subsequently pass the relevant contents to the Founding Tax Mentor, the President, and the Executive Council, at whatever period, where necessary.
- (7) Prepare reports of the activities of EOTI at least once every six months.
- (8) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council.

Article 23 – The Assistant General Secretary

The Assistant General Secretary shall –

- (1) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.
- (2) Be responsible for assisting the General Secretary in coordinating and recording the formal meetings and proceedings of the Executive Council at EOTI, and the general administration of the EOTI virtual Secretariat. The Assistant General Secretary shall also actively participate in the executive administration of EOTI, generally. They shall further be responsible for stepping up and taking direct charge of the EOTI virtual Secretariat whenever the General Secretary is not available for any reason. They shall work closely with the Founding Tax Mentor, the President, and the General Secretary, alongside other relevant officials at EOTI, to effectively discharge the duties and functions of their office.
- (3) Perform such other duties and functions as may be directed or assigned to them by the General Secretary, the President, the Executive Council, or the Founding Tax Mentor.
- (4) Become the Acting General Secretary upon the removal, incapacitation, or other unavailability of the General Secretary until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Assistant General Secretary shall be appointed as the substantive General Secretary following such vacancy.



PART III – THE EXECUTIVE COUNCIL



Article 24 – The Director of Programs

The Director of Programs shall –

- (a) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.
- (b) Be responsible, alongside the Deputy Director of Programs, for the general leadership and administration of the Directorate of Programs at EOTI. In this capacity, the Director of Programs shall serve as the Team Leader of the Programs Team at EOTI.
- (c) Be responsible for formulating, planning, organizing, and executing all EOTI events, programs, webinars, competitions, scholarship awards, and other related activities.
- (d) Be responsible for planning and executing impactful, brand-enhancing programs and events with a view to advancing the EOTI vision.
- (e) Be responsible for the identification, management, and mitigation of risks associated with EOTI's events, programs, webinars, competitions, scholarship awards, and other related activities.
- (f) Be responsible for keeping up with key performance indicators in relation to EOTI's events, programs, webinars, competitions, scholarship awards, and other related activities.
- (g) Perform such other duties and functions as may be directed or assigned by them by the Founding Tax Mentor, the President, or the Executive Council.



PART III – THE EXECUTIVE COUNCIL



Article 25 – Deputy Director of Programs

The Deputy Director of Programs shall –

(a) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(b) Be responsible, alongside the Director of Programs, for the general leadership and administration of the Directorate of Programs at EOTI. In this capacity, the Deputy Director of Programs shall serve as the Deputy Team Leader of the Programs Team at EOTI.

(c) Assist the Director of Programs in the efficient and effective discharge of their official duties and functions under this Constitution, and act in the absence of the Director of Programs or on directives issued by the Founding Tax Mentor, the President, or the Executive Council.

(d) Become the Acting Director of Programs upon the removal, incapacitation, or other unavailability of the Director of Programs, until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Deputy Director of Programs shall be appointed as the substantive Director of Programs following such vacancy.

(e) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, the Director of Programs, or the Executive Council.



PART III – THE EXECUTIVE COUNCIL



Article 26 – The Director of Research & Content

The Director of Research & Content shall –

(a) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(b) Be responsible, alongside the Deputy Director of Research & Content, for the general leadership and administration of the Directorate of Research & Content at EOTI. In this capacity, the Director of Research & Content shall serve as the Team Leader of the Research & Content Team at EOTI.

(c) Oversee all research-related activities that are of interest to EOTI. In this regard, the Director of Research & Content shall be responsible for coordinating and leading the Directorate of Research & Content at EOTI – and in generally driving the consistent production of cutting-edge research work and other relevant content materials on tax and related matters by the Directorate of Research & Content at EOTI. The tax research and content writing materials that the Directorate of Research & Content shall be responsible for producing at EOTI include tax articles, tax content for carousels and infographics, content scripts for promotional videos, and other relevant tax research or promotional content, with a view to advancing EOTI's impact and reach. The Director of Research & Content shall also actively participate in the general executive administration of EOTI.

(d) Be responsible for the curation of educative and professional tax materials with a view to advancing the EOTI vision.

(e) Oversee the academic, educational, and commercial contents of EOTI's publications on its official social media accounts, website, and other media generally.

(f) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council at EOTI.



PART III – THE EXECUTIVE COUNCIL



Article 27 – Deputy Director of Research & Content

The Deputy Director of Research & Content shall –

(1) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(2) Be responsible, alongside the Director of Research & Content, for the general leadership and administration of the Directorate of Research & Content at EOTI. In this capacity, the Deputy Director of Research & Content shall serve as the Deputy Team Leader of the Research & Content Team at EOTI.

(3) Assist the Director of Research & Content in the efficient and effective discharge of their official duties and functions under this Constitution, and act in the absence of the Director of Research & Content or on the directives of the Founding Tax Mentor, the President, the Director of Research & Content, or the Executive Council. In this regard, the Deputy Director of Research & Content shall be responsible for assisting the Director of Research & Content in coordinating and leading the Directorate of Research & Content at EOTI – and in generally driving the consistent production of cutting-edge research work and other relevant content materials on tax and related matters by the Research & Content Team at EOTI. The tax research and content writing materials that the Directorate of Research & Content shall be responsible for producing at EOTI include tax articles, tax content for carousels and infographics, content scripts for promotional videos, and other relevant tax research or promotional content, with a view to advancing EOTI's impact and reach. The Deputy Director of Research & Content shall also actively participate in the general executive administration of EOTI.

(4) Become the Acting Director of Research & Content upon the removal, incapacitation, or other unavailability of the Director of Research & Content, until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Deputy Director of Research & Content shall be appointed as the substantive Director of Research & Content following such vacancy.

(5) Perform such other duties and functions as may be directed or assigned to them by the Director of Research & Content, the President, the Executive Council, or the Founding Tax Mentor.



PART III – THE EXECUTIVE COUNCIL



Article 28 – The Director of Academic Affairs

The Director of Academic Affairs shall –

(1) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(2) Be responsible, alongside the Deputy Director of Academic Affairs, for the general leadership and administration of the Directorate of Academic Affairs at EOTI. In this capacity, the Director of Academic Affairs shall serve as the Team Leader of the Academic Affairs Team at EOTI.

(3) Oversee all academic activities at EOTI, including the efficient coordination of EOTI's Knowledge Sharing Sessions (KSS) and Master Class Sessions (MCS), and the design of appropriate academic curricula and practical tax training programs for Tax Mentees and Tax Interns at EOTI, such as any relevant updates of the EOTI Tax Brochure.

(4) Work closely with the Dean of the EOTI Tax Academy (who shall be a Volunteer member of the Directorate of Academic Affairs at EOTI and a highly experienced tax professional with at least ten (10) years' extensive cognate experience in taxation and finance) in planning and executing the foundational and specialized tax training programs of the EOTI Tax Academy.

(5) Be responsible, alongside the Director of Programs and the Deputy Director of Programs, for developing and executing high-impact academic tax programs with a view to advancing the EOTI vision.

(6) Work closely with the Dean of the EOTI Tax Academy to oversee the activities of committees set up by the President, the Executive Council, or the Directorate of Academic Affairs in relation to the activities of the EOTI Tax Academy, with a view to advancing the EOTI vision.

(7) Track, collate, and respond to inquiries and requests sent to the EOTI Tax Academy email address by external and internal stakeholders.

(8) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council at EOTI.



PART III – THE EXECUTIVE COUNCIL



Article 29 – The Deputy Director of Academic Affairs

The Deputy Director of Academic Affairs shall –

- (1) Be a highly experienced tax expert or a high-flying legal or business professional with practical knowledge of taxation and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.
- (2) Be responsible, alongside the Director of Academic Affairs, for the general leadership and administration of the Directorate of Academic Affairs at EOTI. In this capacity, the Deputy Director of Academic Affairs shall serve as the Deputy Team Leader of the Academic Affairs Team at EOTI.
- (3) Assist the Director of Academic Affairs in the efficient and effective discharge of their official duties and functions under this Constitution, and act in the absence of the Director of Academic Affairs or on the directives of the Founding Tax Mentor, the President, the Director of Academic Affairs, or the Executive Council.
- (4) Perform such other duties and functions as may be directed or assigned to them by the Director of Academic Affairs, the President, the Executive Council, or the Founding Tax Mentor.
- (5) Become the Acting Director of Academic Affairs upon the removal, incapacitation, or other unavailability of the Director of Academic Affairs, until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Deputy Director of Academic Affairs shall be appointed as the substantive Director of Academic Affairs following such vacancy.

Article 30 – The Director of Media & Publicity

The Director of Media & Publicity shall –

- (1) Be a highly experienced tax or media expert, or a high-flying legal or business professional with practical knowledge of taxation or media, and at least a bachelor's degree in law, business, media, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, finance, or media – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.



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(2) Be responsible, alongside the Deputy Director of Media & Publicity, for the general leadership and administration of the Directorate of Media & Publicity at EOTI. In this capacity, the Director of Media & Publicity shall serve as the Team Leader of the Media & Publicity Team at EOTI.

(3) Be responsible for the proper and adequate circulation/ publication of the activities, programs, achievements, and events of EOTI. In this regard, the Director of Media & Publicity shall be responsible for devising and implementing innovative and captivating brand-enhancing media and publicity projects with a view to advancing the EOTI vision – and significantly growing EOTI's social media presence/ following in the tens and hundreds of thousands. In this capacity, the Director of Media & Publicity shall work closely with the Founding Tax Mentor, the President, the Director of Programs, the Deputy Director of Programs, the Director of Research & Content, and the Deputy Director of Research & Content, alongside other relevant officials at EOTI, to effectively discharge the duties and functions of their office.

(4) The media and publicity materials/ content that the Director of Media & Publicity shall be responsible for producing for EOTI include promotional video edit materials and graphics design materials like flyers, carousels, infographics, tax article designs, tax brochure designs, and other relevant graphics design and video content on Canva, CapCut, and other graphics design and video editing platforms like Adobe Photoshop, CorelDRAW, Pixellab, etc.

(5) Handle and be responsible for maintaining all the official social media handles of EOTI, including the Organization's YouTube channel and its LinkedIn, Facebook, Instagram, X (formerly Twitter), and Bluesky accounts, amongst other relevant social media accounts. In this regard, the Director of Media & Publicity shall be responsible for consistently and properly posting high-quality media and publicity content for EOTI on its official social media accounts. The Director of Media & Publicity may delegate this task to the volunteer social media managers/ officers in the Directorate of Media & Publicity, but shall retain supervisory responsibility for the quality, consistency, and accuracy of content posted on EOTI's official social media handles and YouTube channel. The Director of Media & Publicity shall be responsible for developing the content caption for media and publicity materials posted on EOTI's website and its official social media handles/ YouTube channel. The Director of Media & Publicity may delegate this task to the volunteer content creators and content writers in the Directorate of Media & Publicity at EOTI, but shall retain supervisory responsibility for the quality, consistency, and accuracy of content captions developed for EOTI's use.



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(6) Assist the Director of Communications and the Deputy Director of Communications in maintaining the public opinion and perception of EOTI. In this regard, the Director of Media & Publicity shall assist the Director of Communications and the Deputy Director of Communications in planning and implementing impactful and brand-enhancing engagements with both external and internal stakeholders with a view to advancing the EOTI vision, including the maintenance of proper communications channels with all relevant stakeholders and the effective maintenance of the EOTI website.

(7) Spearhead campaigns initiated to raise awareness about EOTI and its programs, activities, events, webinars, competitions, publications, scholarship awards, and so on.

(8) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council.

Article 31 – Deputy Director of Media & Publicity

The Deputy Director of Media & Publicity shall –

(1) Be a highly experienced tax or media expert, or a high-flying legal or business professional with practical knowledge of taxation or media, and at least a bachelor's degree in law, business, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, finance, or media – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(2) Be responsible, alongside the Director of Media & Publicity, for the general leadership and administration of the Directorate of Media & Publicity at EOTI. In this capacity, the Deputy Director of Media & Publicity shall serve as the Deputy Team Leader of the Media & Publicity Team at EOTI.

(3) Assist the Director of Media & Publicity in the efficient and effective discharge of their official duties and functions, and act in the absence of the Director of Media & Publicity or on directives of the Founding Tax Mentor, the President, the Director of Media & Publicity, or the Executive Council.

(4) Perform such other duties and functions as may be directed or assigned to them by the Director of Media & Publicity, the President, the Executive Council, or the Founding Tax Mentor.



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(5) Become the Acting Director of Media & Publicity upon the removal, incapacitation, other unavailability of the Director of Media & Publicity, until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Deputy Director of Media & Publicity shall be appointed as the substantive Director of Media & Publicity following such vacancy.

Article 32 – Director of People & Culture

The Director of People & Culture shall –

(1) Be a highly experienced tax or human resources expert, or a high-flying legal, business, or human resources management professional with practical knowledge of taxation or human resources management, and at least a bachelor's degree in law, business, human resources management, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, finance, or human resources management – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(2) Be responsible, alongside the Deputy Director of People & Culture, for the general leadership and administration of the Directorate of People & Culture at EOTI. In this capacity, the Director of People & Culture shall serve as the Team Leader of the People & Culture Team at EOTI.

(3) Be responsible for efficiently and effectively administering all aspects of human resources management matters and careers services operations at EOTI, focusing on shaping a positive and inclusive workplace culture while ensuring compliance with EOTI's policies and supporting the well-being, development, and all-round professional engagement of the people at EOTI. In this regard, the Director of People & Culture shall work closely with the Founding Tax Mentor, the President, and the Deputy Director of People & Culture, alongside other relevant officials at EOTI, to effectively discharge the duties and functions of their office.

(4) Develop and implement effective and efficient human resources management strategies, policies, and procedures, with a view to advancing EOTI's vision, mission, and objectives.



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(5) Recruit, onboard, and retain top talent Volunteers, Tax Mentees, and Tax Interns to support EOTI's administrative programs and activities, with a view to advancing EOTI's vision, mission, and objectives. In this regard, the Director of People & Culture shall work closely with the Director of Media & Publicity to design and publish the relevant call for applications flyers during every recruitment season at EOTI. Thereafter, the Director of People & Culture shall conduct a preliminary review of applications received on the EOTI careers email and invite suitable applicants who scaled the preliminary review stage for virtual interview sessions at EOTI. The Director of People & Culture shall ensure that the virtual dial-in details for the virtual interviews are properly set up and transmitted. The Director of People & Culture shall then conduct the interviews on the scheduled dates, take relevant notes, make appropriate offers to the successful candidates at the interviews, and onboard them when the offers are accepted. The Founder and any available Executive Council members shall be entitled to attend the interview sessions and serve as the Interview Panel Members. Only Executive Council members in attendance at a scheduled interview session shall be entitled to participate in making the relevant recruitment decisions. In performing their recruitment duties and functions at EOTI, the Director of People & Culture shall be supported by the volunteer Human Resources Officers in the Directorate of People & Culture at EOTI, who may also serve as Interview Panel Members at any virtual interview session they attend. The Director of People & Culture may draw up a schedule dividing the Executive Council members and the volunteer Human Resources Officers in the Directorate of People & Culture into various Interview Panels for the interviews and assign the dates when the various Interview Panels' members may attend the recruitment interview sessions at EOTI. However, the Founding Tax Mentor and the President shall be entitled to attend any scheduled interview session at EOTI they wish to attend and fully participate as Interview Panel members with powers to make recruitment decisions at the interviews. The Founding Tax Mentor and the President shall further be entitled to make recruitment decisions in respect of interview sessions they did not attend, after reading or receiving the reports of the Interview Panel that presided over the interview session.

(6) Design and implement efficient and effective programs to enhance optimal organizational culture, diversity, equity, inclusion, access, and people engagement at EOTI.

(7) Develop and implement effective and efficient performance management systems to ensure accountability and excellence across EOTI.

(8) Ensure compliance with all applicable laws, regulations, and organizational policies at EOTI.



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(9) Develop, keep, and maintain an accurate and properly updated virtual Central Directory which shall contain appropriate records of all existing and newly recruited members of EOTI, such as their full names, current WhatsApp numbers, current base (city and country), birthdays (the month and date is enough), and media/ tech skills that are valuable to EOTI – if any.

(10) Assist the various Directors and Deputy Directors in the Executive Council to implement the Know Your Team Members (KYTM) standard at EOTI effectively and efficiently, to ensure that EOTI's people (though geographically based in different parts of the world) can effectively collaborate virtually and build lasting professional connections that transcend physical boundaries. In this regard, updated team-specific lists of members of the various Directorates or Teams at EOTI, reflecting their names, roles at EOTI, current base, birthdays, and media/ tech skills (if any) shall be regularly circulated within the relevant Team groups to keep Team members updated on the Team membership. Regular audio team meetings and periodic video Team meetings should also be encouraged to build a strong virtual Team bonding and effective collaboration amongst Team members.

(11) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council.

Article 33 – Deputy Director of People & Culture

The Deputy Director of People & Culture shall –

(1) Be a highly experienced tax or human resources management expert, or a high-flying legal, business, or human resources management professional with practical knowledge of taxation or human resources management, and at least a bachelor's degree in law, business, human resources management, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, finance, or human resources management – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(2) Be responsible, alongside the Director of People & Culture, for the general leadership and administration of the Directorate of People & Culture at EOTI. In this capacity, the Deputy Director of People & Culture shall serve as the Deputy Team Leader of the People & Culture Team at EOTI.



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(3) Assist the Director of People & Culture in the efficient and effective discharge of their official duties and functions under this Constitution, and act in the absence of the Director of People & Culture or on the directives of the Founding Tax Mentor, the President, the Director of People & Culture, or the Executive Council. In this regard, the Deputy Director of People & Culture shall assist the Director of People & Culture to administer all aspects of human resources management matters and careers services operations at EOTI efficiently and effectively, focusing on shaping a positive and inclusive workplace culture while ensuring compliance with EOTI's policies and supporting the well-being, development, and all-round professional engagement of the people at EOTI. In this regard, the Deputy Director of People & Culture shall work closely with the Founding Tax Mentor, the President, and the Director of People & Culture, alongside other relevant officials at EOTI, to effectively discharge the duties and functions of their office.

(4) Perform such other duties and functions as may be directed or assigned to them by the Director of People & Culture, the President, the Executive Council, or the Founding Tax Mentor.

(5) Become the Acting Director of People & Culture upon the removal, incapacitation, or other unavailability of the Director of People & Culture until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Deputy Director of People & Culture shall be appointed as the substantive Director of People & Culture following such vacancy.

Article 34 – The Director of Communications

The Director of Communications shall –

(1) Be a highly experienced tax or communications expert, or a high-flying legal, business, or communications professional with practical knowledge of taxation or communications, and at least a bachelor's degree in law, business, communications, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, finance, or communications – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.

(2) Be responsible, alongside the Deputy Director of Communications, for the general leadership and administration of the Directorate of Communications at EOTI. In this capacity, the Director of Communications shall serve as the Team Leader of the Communications Team at EOTI.



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- (3) Be responsible for planning and implementing impactful and brand-enhancing engagements with both external and internal stakeholders with a view to advancing EOTI's vision, mission, and objectives, including the maintenance of proper communications channels with all relevant stakeholders and the effective maintenance of the EOTI website. In specific reference to maintenance of the EOTI website, the Director of Communications shall work with volunteer Communications Officers in the Directorate of Communications that are proficient in web development and project (UI/UX) designs to: (i) effectively manage the EOTI website, including the upload of approved materials to the EOTI website and the deletion or required edits of relevant materials on the website; and (ii) develop new code-based or WordPress template-based websites for EOTI, where necessary.
- (4) Establish, maintain, and manage contact, as well as cordial relations, with external resource persons, sponsors, partners, donors, and stakeholders.
- (5) Track, collate, and respond to inquiries and requests sent to the EOTI info email address by external and internal stakeholders.
- (6) Be responsible for collaborating with the Director of Programs, the Deputy Director of Programs, the Director of Academic Affairs, and the Deputy Director of Academic Affairs in planning, organizing, coordinating, and executing tax-related competitions that have public relations and strategic partnership value for EOTI – and that are in alignment with EOTI's vision, mission, and objectives under this Constitution.
- (7) Work closely with the Director of Finance and the Deputy Director of Finance to attract strategic partnerships and sponsorships for EOTI by inviting and welcoming sponsorships from, and partnerships/ collaborations with, global tax consulting and commercial law firms, dynamic startups, international tax organizations, tax departments of multinationals and other business entities, tax administrations, government fiscal policy divisions, renowned global tax publishing entities, and the graduate tax programs of prestigious law/ business schools, with a view to advancing EOTI's vision, mission, and objectives – and making the tax competency and tax capacity development dreams of our future tax leaders a reality.
- (8) Work closely with the Director of Media & Publicity and the Deputy Director of Media & Publicity to develop and implement strategic measures that enhance the corporate branding and image of EOTI.
- (9) Work closely with the Director of Media & Publicity and the Deputy Director of Media & Publicity to cultivate, maintain, and manage the public opinion and perception of EOTI.
- (10) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council.



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Article 35 – Deputy Director of Communications

The Deputy Director of Communications shall –

- (1) Be a highly experienced tax or communications expert, or a high-flying legal, business, or communications professional with practical knowledge of taxation or communications, and at least a bachelor's degree in law, business, communications, or other relevant discipline from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, finance, or communications – from any part of the world. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.
- (2) Be responsible, alongside the Director of Communications, for the general leadership and administration of the Directorate of Communications at EOTI. In this capacity, the Deputy Director of Communications shall serve as the Deputy Team Leader of the Communications Team at EOTI.
- (3) Assist the Director of Communications in the efficient and effective discharge of their official duties and functions under this Constitution, and act in the absence of the Director of Communications or on the directives of the Founding Tax Mentor, the President, the Director of Communications, or the Executive Council. In this regard, the Deputy Director of Communications shall assist the Director of Communications in planning and implementing impactful and brand-enhancing engagements with both external and internal stakeholders with a view to advancing EOTI's vision, mission, and objectives, including the maintenance of proper communications channels with all relevant stakeholders and the effective maintenance of the EOTI website. In specific reference to maintenance of the EOTI website, the Deputy Director of Communications shall work with volunteer Communications Officers in the Directorate of Communications that are proficient in web development and project (UI/UX) designs to: (i) effectively manage the EOTI website, including the upload of approved materials to the EOTI website and the deletion or required edits of relevant materials on the website; and (ii) develop new code-based or WordPress template-based websites for EOTI, where necessary.
- (4) Perform such other duties and functions as may be directed or assigned to them by the Director of Communications, the President, the Executive Council, or the Founding Tax Mentor.
- (5) Become the Acting Director of Communications upon the removal, incapacitation, or other unavailability of the Director of Communications, until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Deputy Director of Communications shall be appointed as the substantive Director of Communications following such vacancy.



PART III – THE EXECUTIVE COUNCIL



Article 36 – Director of Finance

The Director of Finance shall –

- (1) Be a highly experienced accounting and finance professional with significant expertise in tax, accounting, and finance practice, including finance-related functions like record-keeping, budgeting, cash flow management, and compliance with relevant financial regulations; or a high-flying accounting and finance professional with practical knowledge of tax, accounting, and finance, including practical knowledge of finance-related functions like record-keeping, budgeting, cash flow management, and compliance with relevant financial regulations; and at least a bachelor's degree in accounting or finance from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world, and must have been qualified to practice accounting as a Chartered Accountant in at least one relevant jurisdiction. No exceptions shall be made for final year first degree students or accounting and finance graduates who have not yet qualified to practice accounting as Chartered Accountants in any relevant jurisdiction.
- (2) Serve as one of the official signatories to EOTI's bank accounts.
- (3) Be responsible, alongside the Deputy Director of Finance, for the general leadership and administration of the Directorate of Finance at EOTI. In this capacity, the Director of Finance shall serve as the Team Leader of the Finance Team at EOTI.
- (4) Perform the general finance functions of EOTI such as managing the Organization's finances, including accounting, record-keeping, cash flow management, and ensuring compliance with relevant financial regulations. The Director of Finance shall also be responsible for preparing financial statements, budgeting, forecasting, and advising on financial strategies. Additionally, the Director of Finance shall coordinate the handling and execution of finance-related tasks such as processing invoices, managing payables and receivables, and overseeing tax compliance for the Organization such as annual tax and other related statutory filings for non-profit organizations. In discharging these duties and functions, the Director of Finance shall work closely with other relevant officials at EOTI such as the Founding Tax Mentor, the President, the Vice President, and the Deputy Director of Finance, amongst others, to effectively discharge the duties and functions of their office. In this regard, the Director of Finance shall be assisted by the volunteer Finance Officers in the Directorate of Finance at EOTI.
- (5) Be responsible for implementing the financial provisions of this Constitution under Article 9 of the Constitution, to the extent allowed by the Constitution, including performing such specific tasks as: (i) keeping and preparing financial records and accounts of EOTI for the Organization's corporate use; (ii) collating budget inputs for EOTI's programs, activities, events, competitions, publications, scholarship awards, and other relevant matters; and (iii) submit the financial reports for each relevant financial year to the Founding Tax Mentor, the Executive Council, and the Board, or upon demand for an updated report by relevant external and internal stakeholders of EOTI.



PART III – THE EXECUTIVE COUNCIL



(6) Receive, deposit, and disburse funds and/ or grants on behalf of EOTI, subject to the approval of the Founding Tax Mentor, the President, and the Executive Council, and subject also to other provisions of this Constitution.

(7) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council.

Article 37 – Deputy Director of Finance

The Deputy Director of Finance shall –

(1) Be a highly experienced accounting and finance professional with significant expertise in tax, accounting, and finance practice, including finance-related functions like record-keeping, budgeting, cash flow management, and compliance with relevant financial regulations; or a high-flying accounting and finance professional with practical knowledge of tax, accounting, and finance, including practical knowledge of finance-related functions like record-keeping, budgeting, cash flow management, and compliance with relevant financial regulations; and at least a bachelor's degree in accounting or finance from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world, and must have been qualified to practice accounting as a Chartered Accountant in at least one relevant jurisdiction. No exceptions shall be made for final year first degree students or accounting and finance graduates who have not yet qualified to practice accounting as Chartered Accountants in any relevant jurisdiction .

(2) Serve as one of the official signatories to EOTI's bank accounts.

(3) Be responsible, alongside the Director of Finance, for the general leadership and administration of the Directorate of Finance at EOTI. In this capacity, the Deputy Director of Finance shall serve as the Deputy Team Leader of the Finance Team at EOTI.





PART III – THE EXECUTIVE COUNCIL



(4) Assist the Director of Finance in the effective and efficient discharge of their duties and functions under this Constitution, and act in the absence of the Director of Finance or on the directive of the Founding Tax Mentor, the President, the Director of Finance, or the Executive Council. In this regard, the Deputy Director of Finance shall assist the Director of Finance in performing the general finance functions of EOTI such as managing the Organization's finances, including accounting, record-keeping, cash flow management, and ensuring compliance with relevant financial regulations. The Deputy Director of Finance shall also be responsible for assisting the Director of Finance in preparing financial statements, budgeting, forecasting, and advising on financial strategies. Additionally, the Deputy Director of Finance shall assist the Director of Finance in coordinating the handling and execution of finance-related tasks such as processing invoices, managing payables and receivables, and overseeing tax compliance for the Organization such as annual tax and other related statutory filings for non-profit organizations. In discharging these duties and functions, the Deputy Director of Finance shall work closely with other relevant officials at EOTI such as the Founding Tax Mentor, the President, the Vice President, and the Director of Finance, amongst others, to effectively discharge the duties and functions of their office. In this regard, the Deputy Director of Finance shall be assisted by the volunteer Finance Officers in the Directorate of Finance at EOTI.

(5) Perform such other duties and functions as may be directed or assigned to them by the Director of Finance, the President, the Executive Council, or the Founding Tax Mentor.

(6) Become the Acting Director of Finance upon the removal, incapacitation, or other unavailability of the Director of Finance, until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Deputy Director of Finance shall be appointed as the substantive Director of Finance following such vacancy.





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Article 38 – Director of Legal

The Director of Legal shall –

- (1) Be a highly experienced legal professional with significant expertise in taxation, corporate governance, commercial disputes resolution, regulatory compliance, and contracts/commercial law, or a high-flying legal professional with practical knowledge of taxation, corporate governance, commercial disputes resolution, regulatory compliance, and contracts/commercial law, and at least a bachelor's degree in law from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world, and must have been admitted to practice law in at least one relevant jurisdiction. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.
- (2) Be responsible, alongside the Deputy Director of Legal, for the general leadership and administration of the Directorate of Legal at EOTI. In this capacity, the Director of Legal shall serve as the Team Leader of the Legal Team at EOTI.
- (3) Be responsible for providing legal guidance and support services to EOTI, including but not limited to advising on all legal, regulatory, and compliance matters affecting the Organization's administration, programs, partnerships, and activities to ensure adherence to applicable laws and regulations in any relevant jurisdiction.
- (4) Oversee the drafting, review, and negotiation of legal documents relating to the activities of EOTI, including memoranda of understanding, partnership agreements, contracts, and intellectual property matters relating to EOTI's operations and collaborations with external stakeholders, vendors, and service providers.
- (5) Work closely with the Founding Tax Mentor, the President, and other Executive Council members to ensure that all the activities, policies, and initiatives at EOTI are legally sound, risk-assessed, and aligned with the provisions and intendment of this Constitution.





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(6) Lead, coordinate, and support dispute resolution processes within the Organization, advising on conflict management and ensuring that appropriate legal frameworks and procedures are followed.

(7) Provide training and capacity building on legal and compliance issues to the Executive Council, Volunteers, and other members of EOTI, promoting awareness of legal best practices affecting tax competency development and virtual organizational governance.

(8) Coordinate the retention and management of external legal counsel as needed, overseeing external legal advisory services, and representing EOTI in legal matters where appropriate.

(9) Work closely with the Founding Tax Mentor, the President, and the Executive Council to coordinate the formal registration activities of EOTI with the relevant authorities in any relevant jurisdiction.

(10) Participate fully in the general executive administration of EOTI and report regularly to the Founding Tax Mentor, the President, and the Executive Council on legal risks, developments, and strategic legal support for EOTI's vision, mission, and objectives.

(11) Perform such other duties and functions as may be directed or assigned to them by the Founding Tax Mentor, the President, or the Executive Council.

Article 39 – Deputy Director of Legal

The Deputy Director of Legal shall –

(1) Be a highly experienced legal professional with significant expertise in taxation, corporate governance, commercial disputes resolution, regulatory compliance, and contracts/ commercial law, or a high-flying legal professional with practical knowledge of taxation, corporate governance, commercial disputes resolution, regulatory compliance, and contracts/ commercial law, and at least a bachelor's degree in law from a recognized academic institution, including a sterling academic background and relevant professional qualifications in tax, accounting, or finance – from any part of the world, and must have been admitted to practice law in at least one relevant jurisdiction. No exceptions shall be made for final year first degree students or law graduates who have not yet been admitted to practice law in any relevant jurisdiction.



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(2) Be responsible, alongside the Director of Legal, for the general leadership and administration of the Directorate of Legal at EOTI. In this capacity, the Deputy Director of Legal shall serve as the Deputy Team Leader of the Legal Team at EOTI.

(3) Be responsible for assisting the Director of Legal in providing legal guidance and support services to EOTI, including but not limited to advising on all legal, regulatory, and compliance matters affecting the Organization's administration, programs, partnerships, and activities to ensure adherence to applicable laws and regulations in any relevant jurisdiction.

(4) Assist the Director of Legal in the efficient and effective discharge of their official duties and functions under this Constitution, and act in the absence of the Director of Legal or on directives issued by the Founding Tax Mentor, the President, or the Executive Council.

(5) Perform such other duties and functions may be assigned to them by the Director of Legal, the President, the Executive Council, or the Founding Tax Mentor.

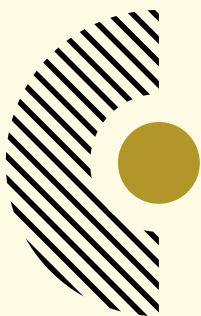
(6) Become the Acting Director of Legal upon the removal, incapacitation, or other unavailability of the Director of Legal, until the vacancy is filled in accordance with the provisions of this Constitution. Provided that where the Founding Tax Mentor (acting in consultation with the Supervising Executives at EOTI) deems it appropriate, the Deputy Director of Legal shall be appointed as the substantive Director of Legal following such vacancy.





PART IV – EOTI ACTIVITIES

Emmanuel Onyeabor Tax Initiative (EOTI)



Article 40 – Structured Tax Mentorship and Tax Internship Programs

(1) EOTI shall establish virtual structured tax mentorship and tax internship programs for aspiring and growing tax professionals looking to develop global standard tax competency, sharpen their tax scholarship skills, expand their tax horizons, and feed their global tax drive. The virtual structured tax mentorship program shall be referred to as the “Professional Graduate Tax Mentorship Program at EOTI”. The virtual structured tax internship program shall be referred to as the “Undergraduate Tax Internship Program at EOTI”. The periodicity, duration, structure, curricula, objectives, evaluation metrics, and modalities for the tax mentorship and tax internship programs at EOTI shall be determined from time to time by the Founding Tax Mentor and the Executive Council and shall be published in updated editions of the EOTI Tax Brochure.

(2) The Professional Graduate Tax Mentorship Program at EOTI shall be designed to allow highly experienced tax professionals across national and continental borders currently serving as Tax Mentors at EOTI to act as Tax Mentors to EOTI’s high-flying Tax Mentees. Over a period of six (6) months or other duration determined from time to time by the Founding Tax Mentor and the Executive Council and published in updated editions of the EOTI Tax Brochure, these Tax Mentors shall provide guidance on practical steps for developing global standard tax competency to the Tax Mentees. As part of the program, EOTI shall encourage its Tax Mentees to make presentations and write research articles on topical tax issues to help them develop their advocacy and scholarly research skills. The Tax Mentees shall be assessed on key metrics that range from attendance and participation to professional ethics and technical appreciation of the practical tax areas explored. A certificate of participation and completion shall be issued to successful candidates at the end of the program to mark their achievement.



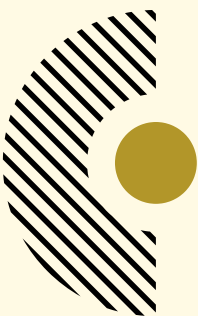
PART IV – EOTI ACTIVITIES

Emmanuel Onyeabor Tax Initiative (EOTI)



(3) The Undergraduate Tax Internship Program at EOTI shall be designed to allow EOTI's high-flying Executives and Volunteers – who have excelled as tax professionals across jurisdictions, to act Tax Internship Supervisors to EOTI's gifted Tax Interns. Over a period of three (3) months or other duration determined from time to time by the Founding Tax Mentor and the Executive Council and published in updated editions of the EOTI Tax Brochure, these Tax Internship Supervisors shall provide guidance on practical steps for developing global standard tax competency to the Tax Interns. As part of the program, EOTI shall encourage its Tax Interns to make presentations and write research articles on topical tax issues to help them develop their advocacy and scholarly research skills. The Tax Interns shall be assessed on key metrics that range from attendance and participation to professional ethics and technical appreciation of the practical tax areas explored. A certificate of participation and completion shall be issued to successful candidates at the end of the program to mark their achievement.

(4) The Founding Tax Mentor shall have primary charge of allocating successful Tax Mentees and Tax Interns to their respective Tax Mentors and Tax Internship Supervisors based on the alignment of the Tax Mentees'/ Tax Interns' mentorship/ internship preferences with the Tax Mentors'/ Tax Internship Supervisors' areas of specialty in taxation and finance. The Founding Tax Mentor may delegate this responsibility to the President, the Director of Academic Affairs, the Deputy Director of Academic Affairs, the Director of People & Culture, the Deputy Director of People & Culture, or other relevant Executive Council member.





PART IV – EOTI ACTIVITIES

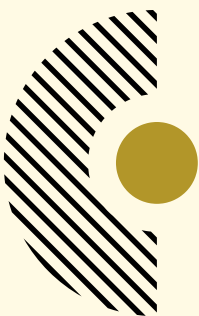
Emmanuel Onyeabor Tax Initiative (EOTI)



(5) The regularity of the tax mentorship and tax internship programs, alongside the number of Tax Mentees and Tax Interns per cycle and the number of Tax Mentees/ Tax Interns per Tax Mentor/ Tax Internship Supervisor shall be determined from time to time by the Founding Tax Mentor and the Executive Council and shall be published in updated editions of the EOTI Tax Brochure where necessary. Provided that in the absence of this determination by the Founding Tax Mentor and the Executive Council, EOTI shall strive to: (i) hold at least one tax mentorship program per year and at least two tax internship programs per year; (ii) not recruit more than seventy (70) Tax Mentees and seventy (70) Tax Interns in each cycle of the programs – except where absolutely necessary; and (iii) limit the number of Tax Mentees/ Tax Interns per Tax Mentor/ Tax Internship Supervisor in each cycle of the programs to five (5) – except where absolutely necessary.

(6) Tax mentorship and tax internship slots shall be reserved for the benefit of interested Executive and Volunteer members of EOTI in each cycle of the tax mentorship and tax internship programs at EOTI. The number of slots to be reserved and the method of allocation of the slots between Executives and Volunteers at EOTI shall be determined and reviewed from time to time by the Founding Tax Mentor and the Executive Council.

(7) EOTI shall offer structured practical tax mentorship and training in sixteen (16) practical tax and finance fields, which may be reviewed from time to time by the Founding Tax Mentor and the Executive Council – and published in updated editions of the EOTI Tax Brochure. The relevant sixteen (16) practical tax and finance areas are:





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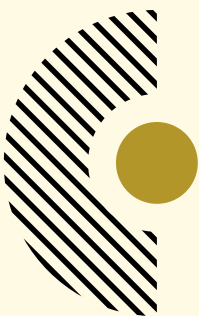


- (i) International Tax Law & Policy;
- (ii) Transfer Pricing;
- (iii) General Corporate Tax;
- (iv) Tax Deal Advisory;
- (v) Tax Technology;
- (vi) Tax Controversy;
- (vii) Audit & Assurance;
- (viii) Tax Accounting;
- (ix) Tax Administration & Enforcement;
- (x) Tax Policymaking & Reform;
- (xi) Transactional Tax;
- (xii) Financial Services Tax;
- (xiii) Consumer & Industrial Markets Tax;
- (xiv) Private Client & Wealth Management;
- (xv) Indirect Tax; and
- (xvi) Real Estate Tax.

Article 41 – Tax Education and Training by the EOTI Tax Academy

(1) There is hereby established the EOTI Tax Academy, which shall consist of the following key officials who shall be highly experienced tax experts across jurisdictions, serving as Volunteers at EOTI:

- (i) Dean;
- (ii) Assistant Dean;
- (iii) Provost;
- (iv) Registrar;
- (v) International Tax Coordinator;
- (vi) Transfer Pricing Coordinator;
- (vii) General Corporate Tax Coordinator;
- (viii) Tax Deal Advisory Coordinator;





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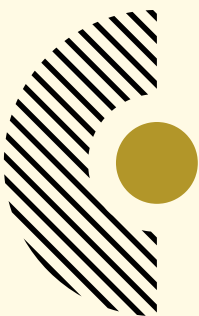


- (ix) Tax Accounting Coordinator;
- (x) Audit & Assurance Coordinator;
- (xi) Tax Technology Coordinator;
- (xii) Transactional Tax Coordinator;
- (xiii) Tax Controversy Coordinator;
- (xiv) Financial Services Tax Coordinator;
- (xv) Indirect Tax Coordinator;
- (xvi) Real Estate Tax Coordinator;
- (xvii) Private Client & Wealth Management Coordinator;
- (xviii) Consumer and Industrial Markets Tax Coordinator;
- (xix) Tax Administration & Enforcement Coordinator; and
- (xx) Tax Policymaking & Reform Coordinator.

(2) The EOTI Tax Academy shall be a world-class virtual tax academy offering global standard foundational and specialized practical tax trainings to aspiring and growing tax professionals across borders. The EOTI Tax Academy shall be generally administered by the Dean, the Assistant Dean, and the Provost – with support from the Registrar and the various tax and finance course Coordinators of the EOTI Tax Academy.

(3) The EOTI Tax Academy shall be a critical part of the Directorate of Academic Affairs at EOTI. The Director of Academic Affairs and the Deputy Director of Academic Affairs shall be responsible for the general leadership and administration of the Directorate of Academic Affairs at EOTI and shall, in this capacity, work closely with the Dean and Assistant Dean of the EOTI Tax Academy to develop, organize, and implement impactful foundational and specialized practical tax and finance training programs for aspiring and growing tax professionals, to be administered by the EOTI Tax Academy.

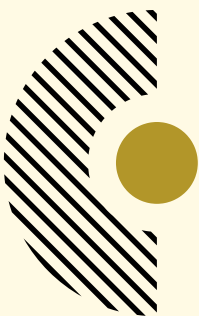
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(4) Specifically, the EOTI Tax Academy shall organize periodic practical tax and finance training sessions, distinct from the structured tax mentorship and tax internship programs at EOTI, which may be free of charge or offered at a discounted fee, subject to the discretion of the Founding Tax Mentor and the Executive Council from time to time.

(5) The practical tax and finance training sessions shall cover various subjects in tax and finance practice, including but not limited to the sixteen (16) tax and finance areas of practical tax mentorship and training listed in Article 38(7) of this Constitution.

(6) The Dean of the EOTI Tax Academy shall work closely with the Assistant Dean of the EOTI Tax Academy, the Director of Academic Affairs, and the Deputy Director of Academic Affairs to –

(i) Develop and recommend practical tax and finance training session topics, curricula, and materials.

(ii) Identify and invite qualified speakers and facilitators (both members and non-members of EOTI) for the practical tax and finance training sessions organized and implemented by the EOTI Tax Academy.

(iii) Coordinate with the Founding Tax Mentor, the President, the Director of Programs, and the Director of Research & Content to determine the format, timing, and fee structure (if applicable) for the practical tax and finance training sessions organized and implemented by EOTI Tax Academy.

(iv) Ensure the quality and relevance of the EOTI Tax Academy's practical tax and finance training sessions to the needs of EOTI's internal and external stakeholders.



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(v) Evaluate the effectiveness of the EOTI Tax Academy's practical tax and finance training sessions – and provide recommendations for improvement where necessary.

(vi) Establish academic standards and policies for the EOTI Tax Academy's practical tax and finance training sessions.

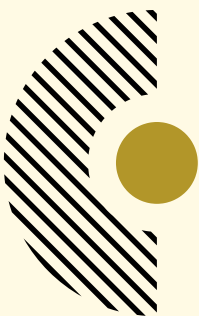
(vii) Appoint committees or working groups to assist with the development and implementation of the EOTI Tax Academy's practical tax and finance training sessions. Such committees shall be ratified by the Executive Council.

(viii) Collaborate with the Executive Council to achieve the Organization's vision, mission, and objectives as specified in this Constitution.

(7) The Director of Academic Affairs shall receive updates from the Dean of the EOTI Tax Academy and shall report same to the Founding Tax Mentor and the Executive Council, and further provide regular updates on the progress and achievements of the EOTI Tax Academy.

Article 42 – Tax Research Writing and Publications Program

(1) EOTI shall provide a forum for its members (Tax Mentors, Executives, Volunteers, Tax Mentees, and Tax Interns) to publish their tax blog posts on its virtual "Tax Insights" series and co-author tax articles with their colleagues, Tax Mentors, and Tax Internship Supervisors – where applicable, for publication on EOTI's Tax Insights series, or in reputable law, tax, and finance journals. The "Tax Insights" series shall be published on the EOTI website.





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(2) EOTI shall also operate a virtual tax digest titled “Reflections on Tax & Business Innovation” which shall be published on the EOTI website and shall feature short tax and business contributions on topical issues from both EOTI members and non-members.

(3) The Director of Research & Content and the Deputy Director of Research & Content shall be responsible for overseeing the implementation of EOTI’s tax research/ content writing and publications program. In this regard, the Director of Research & Content and the Deputy Director of Research & Content shall work closely with the Director of Media & Publicity and the Deputy Director of Media & Publicity to achieve EOTI’s consistent tax research/ content writing and publications objectives.

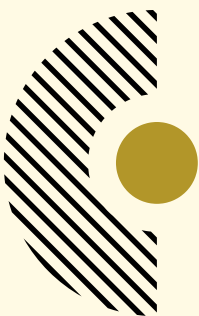
(4) The Director of Research & Content and the Deputy Director of Research & Content shall:

(i) Provide guidance and support to Tax Mentees and Tax Interns in respect of their tax research/ content writing and publications efforts at EOTI.

(ii) Identify and solicit scholarly contributions from EOTI members and non-members for the Organization’s Tax Insights and Reflections on Tax & Business Innovation publications.

(iii) Work closely with the Founding Tax Mentor and the President to coordinate the editorial review and approval of tax and finance content for publication on EOTI’s publications series, for quality assurance purposes.

(iv) Ensure the efficient, effective, and timely publication of EOTI’s publications series.





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Emmanuel Onyeabor Tax Initiative (EOTI)



(v) Develop and maintain strategic partnerships with renowned global tax publishing entities for the benefit of EOTI and its members.

(vi) Monitor and evaluate the effectiveness of EOTI's tax research/ content writing and and publications program – and provide recommendations for improvement where necessary..

(5) The Director of Research & Content shall, subject to the supervision and approval of the Founding Tax Mentor and the President, have power to –

(a) Establish editorial guidelines and policies for EOTI's publications series.

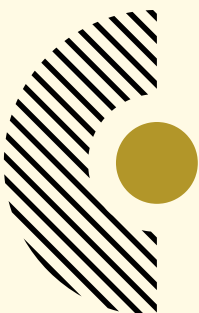
(b) Appoint editors and reviewers to assist with the content review of EOTI's publications series.

(c) Collaborate with the Founding Tax Mentor and the Executive Council to achieve EOTI's tax research/ content writing and publications objectives.

(6) The Director of Research & Content shall report to the Founding Tax Mentor, the President, and the Executive Council – and provide regular updates on the progress and achievements of EOTI's tax research/ content writing and publications objectives.

Article 43 – Tax Competitions and Scholarship Awards

(1) EOTI shall organize periodic tax essay competitions, which shall be open to EOTI's Volunteers, Tax Mentees, Tax Interns, and other eligible participants. The periodicity, eligibility, and modalities of the EOTI tax essay competitions shall be determined and reviewed from time to time by the Founding Tax Mentor and the Executive Council.





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(2) EOTI may also offer periodic tax-specific scholarship awards to one or more aspiring and growing tax professionals who have shown a consistent commitment to developing global standard tax competency and pursuing a transnational career in tax practice.

(3) The Director of Programs shall (in consultation with the Founding Tax Mentor and the Executive Council) be responsible for overseeing the planning, organization, and implementation of EOTI's periodic tax essay competitions and scholarship awards programs.

(4) The Director of Programs shall (in consultation with the Founding Tax Mentor and the Executive Council):

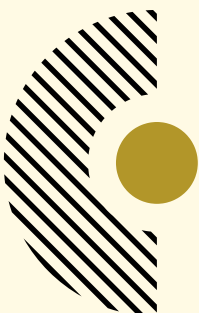
(i) Coordinate the planning and execution of EOTI's periodic tax essay competitions.

(ii) Develop and distribute promotional materials for the periodic tax essay competitions.

(iii) Manage the submission and review process for essay entries made in relation to the competitions.

(iv) Coordinate with the judges and ensure the timely selection of winners.

(v) Administer the tax-specific scholarship awards, including reviewing applications, selecting recipients, and coordinating with the Director of Finance to disburse funds with the approval of the Founding Tax Mentor and the Executive Council.





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(vi) Ensure compliance with the rules and regulations governing the tax essay competitions and scholarship awards programs.

(vii) Evaluate the effectiveness of EOTI's tax essay competitions and scholarship awards programs – and provide recommendations for improvement where necessary.

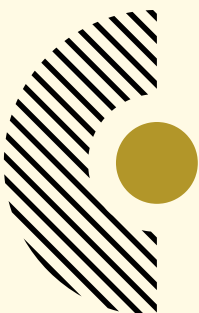
(5) The Director of Programs shall, subject to the supervision and approval of the Founding Tax Mentor and the President, have power to:

(a) Establish rules and guidelines for EOTI's periodic tax essay competitions and scholarship awards programs.

(b) Appoint judges and reviewers to assist with the evaluation of tax competition essays and applications for scholarship awards.

(c) Collaborate with the Founding Tax Mentor and the Executive Council to achieve EOTI's periodic tax essay competitions and scholarship awards objectives.

(6) The Director of Programs shall report to the Founding Tax Mentor and the Executive Council and provide regular updates on the progress and achievements of EOTI's tax essay competitions and scholarship awards programs.





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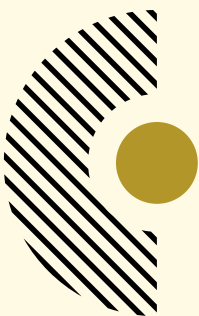


Article 44 – Knowledge Sharing Sessions (KSS) and Master Class Sessions (MCS)

(1) There is hereby established the weekly exclusive members-only Knowledge Sharing Sessions (KSS) and periodic Master Class Sessions (MCS) programs at EOTI, which shall be designed to showcase the depth and expertise that make the EOTI community unlike any other in tax leadership and innovation. The KSS and MCS programs at EOTI shall constitute a series of carefully crafted tax capacity development efforts at EOTI, which shall be designed to showcase EOTI's commitment to continuous learning and professional development, and the Organization's shared drive towards equipping its people with the skills and tools necessary to thrive in their professional lives.

(2) The KSS program at EOTI shall be designed to specifically allow EOTI's people to draw from ongoing global tax conversations and deliver powerful presentations on cutting-edge tax topics that are shaping the future of business, fiscal policy, and trade across jurisdictions. Valuable feedback for strategic improvement shall be provided to the presenters at the end of the sessions.

(3) The periodicity, structure, and modalities of the KSS and MCS programs at EOTI shall be determined and reviewed from time to time by the Founding Tax Mentor and the Executive Council. The Director of Academic Affairs and the Deputy Director of Academic Affairs shall have primary charge of coordinating the KSS and MCS programs at EOTI, subject to the direction, guidance, advise, and supervision of the Founding Tax Mentor and the Executive Council.





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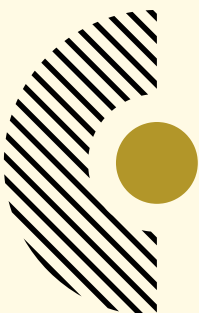
Article 45 – Periodic Tax Webinar Sessions and Podcasts

(1) In line with EOTI's commitment to advancing the field of tax from a practical and transnational perspective, EOTI shall host periodic tax webinars that explore practical cross-border tax and career development issues. EOTI's experienced and high-achieving Tax Mentors, Executives, and Volunteers shall serve as resource persons, facilitators, moderators, and hosts for the webinar sessions which shall be open to members of the public. A questions and answers session shall be held at the tail end of the webinar events to address listeners' questions and concerns. External resource persons may also be invited to speak at such periodic tax webinars.

(2) EOTI shall also host periodic podcast sessions where the Organization's Tax Mentors, Executives, Volunteers, Tax Mentees, and Tax Interns shall be provided a platform to share their experience at EOTI and how it has shaped their professional journey in tax, audit, leadership, and social impact. These podcasts shall be designed to inspire tax talents across jurisdictions and shall be published on EOTI's website and its official social media platforms.

Article 46 – Other Activities

EOTI may engage in other activities that promote tax literacy, education, and innovation, including but not limited to periodic tax walks, tax literacy campaigns in schools, and collaborations with other tax research and development institutions.





PART V- MISCELLANEOUS PROVISIONS

Emmanuel Onyeabor Tax Initiative (EOTI)

Article 47 – Check-in Meetings with the Founding Tax Mentor

(1) The Founding Tax Mentor may – at his discretion – hold monthly check-in meetings with the Executives, Volunteers, Tax Mentees, and Tax Interns at EOTI to discuss the Organization’s progress, goals, and challenges, and to receive valuable feedback from them which shall be relayed to the Executive Council for appropriate action where necessary.

(2) The monthly check-in meetings shall provide a platform for the Founding Tax Mentor to share tax expertise, provide professional guidance, and mentor the Executives, Volunteers, Tax Mentees, and Tax Interns at EOTI – where necessary.

(3) The monthly check-in meetings shall be scheduled at a convenient time and date, and all attendees shall receive prior notice of the meeting.

Article 48 – Dispute Resolution

(1) All disputes between members, the Executive Council and/ or committees at EOTI are to be settled amicably in-house by the Executive Council.

(2) A quorum for the purpose of amicable dispute resolution shall be two-thirds majority of the existing members of the Executive Council, with the President and at least one other Supervising Executive in attendance.





PART V- MISCELLANEOUS PROVISIONS

Emmanuel Onyeabor Tax Initiative (EOTI)

(3) Notwithstanding the provisions of Article 48(1) above, where the Executive Council is unable to amicably resolve a dispute between members, the Executive Council shall refer the dispute to the Founding Tax Mentor for amicable resolution. Where the Founder is permanently unavailable to perform the duties and functions of his office under this Constitution, the Executive Council shall refer the dispute to the Board for amicable resolution.

(4) In all cases where any dispute between members has been resolved amicably by the Founding Tax Mentor, the Founder's decision shall be final and shall not be subject to any further administrative appeals whatsoever. Where the Founder is permanently unavailable to perform the duties and functions of his office under this Constitution, the decision of the Board amicably resolving the dispute between members shall be final and shall not be subject to any further administrative appeals whatsoever.

Article 49 – Citation, Commencement, and Saving Provisions

(1) This Constitution may be cited as the Constitution of the Emmanuel Onyeabor Tax Initiative (EOTI) 2025 or simply as the EOTI Constitution 2025 and shall be deemed to have taken effect on 1 October 2025.





PART V- MISCELLANEOUS PROVISIONS

Emmanuel Onyeabor Tax Initiative (EOTI)

(2) Nothing in this Constitution shall be construed or apply to invalidate anything done, decisions made, or actions taken in respect of EOTI or its activities within the period of 15 January 2025 when the Organization was founded to 1 October 2025 when this Constitution is deemed to have taken effect.

(3) The provisions of this Constitution shall be deemed severable, and the invalidity or unenforceability of any provisions thereof shall not affect the validity or enforceability of the other provisions hereof. If any provision of this Constitution, or part thereof, shall be held by any court or other tribunal of competent jurisdiction to be illegal, void, or unenforceable in such jurisdiction, the remainder of such provision shall not be thereby affected and shall be given full effect, without regard to the invalid portion. It is the intention of the drafters of this Constitution that, if any court construes any provision or clause of this Constitution, or any part thereof, to be illegal, void, or unenforceable because of the duration of such provision or the area or matter covered thereby, such court shall reduce the duration, area, or matter of such provision, and, in its reduced form, such provision shall then be enforceable and shall be enforced and binding on the members of EOTI.

