

**MEMORANDUM
AND
ARTICLES OF ASSOCIATION**

**MULTAN TAX BAR ASSOCIATION
MULTAN**

Amended Upto AGM 2023

Compiled By:
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MULTAN TAX BAR ASSOCIATION – MULTAN**MEMORANDUM OF ASSOCIATION**

- I) The name of the Association shall be “Multan Tax Bar Association” Multan.
- II) The Registered Office of the Association will be situated at Multan in province of the Punjab.
- III) The objects for which the Association is established are: -
 - a) To promote and encourage a friendly feeling of co-operation and unanimity among persons practicing as counsels before the *Tax Authorities at any place in Pakistan.
 - b) To promote and protect the interests of the members of the Association and the *Tax Profession as a whole as any be required.
 - c) To watch and protect the general interests of the *Tax Payers in Pakistan.
 - d) To promote or oppose legislative and other measures affecting the Taxpayers or the Tax Profession.
 - e) To improve and raise the standard of *Tax Profession in the eyes of the public and the *Tax Authorities and others.
 - f) To obtain such rights and privileges for the members of the Association as may be deemed fit and protect and advance them.
 - g) To consider all questions connected with trade, commerce, industry etc. as may in the opinion of the Association be directly or indirectly or otherwise connected with Income Tax, Sales Tax, Customs and or Central Excise Duty or any other tax, octroi or duty etc. Levi able by Government of Pakistan.
 - h) To collect, publish and circulate statistics and other information relating to various kinds of taxation as also of trade, commerce and industry.
 - i) To adjust controversies and arbitrate between members, who might be willing to refer their disputes and abide by the decisions of the Association.
 - j) To communicate with Association and other bodies throughout the world with a view to further interests of the Association and its objects herein given.
 - k) To provide rooms, other facilities, and a library for holding meeting of members, parties, companies, associations, individuals etc.
 - l) To acquire, buy sell, mortgage or take on lease or otherwise alienate, build, demolish, and or improve properties of the Association.
 - m) To do all such other things as may be conducive to the attainments of all or any of the above objects of the Association.

*Deleted the word “Income” as approved by the AGM dated 14-02-2004.

And it is hereby declared that in the interpretation of this clause the meaning of the Association's objects shall not be restricted by a reference to any other object or by juxtaposition of two or more objects and then in the event of any ambiguity the clause shall be considered in such a way as to widen and not restrict the powers of the Association.

- IV) The liability of the members of the Association is limited.
- V) The income and property of the Association where so ever derived shall be applied solely towards the promotion of the objects of the Association as set forth in this memorandum of Association and no portion by way of dividend, or bonus or otherwise, shall be paid by way of profit to the persons who at any time are, or have been, members of the Association or to any of them or to any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officer or servant of the Association or payment of interest on money borrowed from any member of the Association.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association, in pursuance of this memorandum of Association.

Names, addresses and descriptions of the subscribers.
