



STATUTES OF THE INTERNATIONAL ASSOCIATION OF CUSTOMS AND TAX MUSEUMS (IACM)

**Discussed, amended and approved at the IACM General Assembly 2023 in
Rotterdam (The Netherlands)**

Article 1. Title

1.1. There shall be an Association having as its title the International Association of Customs/Tax Museums [hereinafter referred to as IACM].

1.2. Its mission will be to promote international awareness of the rich history and current activities of Customs, Excise, Tax and Revenue Services amongst the general public in the countries of the members of IACM.

Article 2. Definitions

2.1. “Customs/Tax Museum” means a a museum, a collection of items and memorabilia used or seized by Customs, Excise/Tax and/or Revenue regimes or a permanent national institution of Customs, Excise, Tax and Revenue, operated by the relevant national authorities themselves or by their authorized agents, authorized public institutions or non-profit associations with similar authorization and national sphere of activity, in accordance with the international treaties, agreements or other undertakings entered by such national authorities. IACM members shall be representatives of sovereign countries recognized by the United Nations, and a country can only elect one authorized museum/public

institution/association to entry.

2.2. “Membership” means the status of a Customs/Excise/Tax/Revenue Museum, being a Member of IACM. This Museum is a Member of IACM.

2.3. A “delegate” is any person appointed by a member of IACM or its superior authorities. These institutions can appoint up to three delegates.

2.4. “Officer of IACM” is any delegate, elected by the General Assembly to the Office of President, Secretary or Treasurer of IACM, in accordance with the relevant statutes.

Article 3. Aims and Objectives

The aims and objectives of IACM shall be to:

3.1. Recognize and promote the considerable benefits accruing from the collection, preservation, documentation, interpretation, education, marketing and display of Customs, Excise, Taxation and Revenue artefacts, records and any other medium deemed appropriate. These benefits include:

- Raise public awareness of the rich and exciting heritage of Customs, Excise, Tax and/or Revenue Departments;
- Gain national and international support for the current work of Customs, Excise, Tax and/or Revenue departments in countries, especially their role in protecting society;
- Foster a greater understanding and sense of belonging among staff engaged in the current work of Customs, Excise, Tax and/or Revenue Services worldwide.
- Help to increase public understanding of the roles of Customs, Excise and Taxation departments, and thus help to promote a greater understanding of the rights and responsibilities in connection with the objectives of individual departments and encourage a greater level of compliance.

3.2. Establish, maintain and promote an international network of museums that satisfy the criteria laid down in Article 2.1. This shall include promoting professional standards in identification, study, collection, preservation, exhibition and interpretation of relevant objects and materials. It may also include events, public programs, a dedicated IACM website and formal educational activities along with joint exhibitions and the exchange, distribution and loan of publications and

artefacts and any other forms of co-operation deemed appropriate.

3.3. Improve professional standards and encourage research, separately or in groups of members, to further the aims and objectives of IACM.

Article 4. Membership and voting rights

4.1. Application for Membership

4.1.1. Membership of IACM shall be open to Customs/Excise/Tax/Revenue Museums as defined in Article 2.1.

4.1.2. Application for membership of IACM must be made in writing to the President. Decisions on membership will be taken by the General Assembly after minimum notice of two months has been served on the relevant parties. The application will be considered at the next General Assembly and the decision conveyed in writing to the applicants. In the event of an application for membership being received outside the specified time, the President will decide on its consideration at the next General Assembly.

4.1.3. The IACM membership fee is to be decided by the General Assembly for the next working year. The fee must be paid no later than 24th June of that following year.

4.2. Cancellation of Membership

A member wishing to terminate membership of IACM shall inform the President in writing no later than three months to the end of the year. In this case the cancellation will become effective at the end of the year.

The membership also will end in case of non-payment of the IACM membership fee. The Treasurer informs the General Assembly via his financial report, when members have not paid for three consecutive years. A final reminder will then be sent out by the President, officially pointing out the consequences of non-payment. If no settlement is received by the end of that financial year, the defaulting member is considered as no longer a member of IACM.

4.3. Voting

Voting at meetings, conferences and general assemblies of IACM is restricted to members only, as defined in Article 2.2. Without prejudice to the regulation in Article 6.4 and 9.5 each member shall have one vote.

Article 5. Working language

The working language of IACM is English. A member country who hosts an IACM Meeting, Conference or General Assembly, may opt to use additional languages for that occasion at the expense of the hosting country. Where this option is exercised, the President and Secretary must be notified in sufficient time to inform the delegates.

Article 6. IACM Officers

6.1. The President, the Secretary, and the Treasurer shall be designated at a General Assembly and shall serve for a term covering the next three General Assemblies.

6.2. Nominations for the President, Secretary and Treasurer should be notified in writing to the Secretary at least two months in advance of the General Assembly where the elections are to take place.

6.3. Each nomination must be proposed by a member seconded by another member at the General Assembly.

6.4. Where there is more than one nomination of officers for any of the designated Offices, the President must call for a vote of the members represented at the General Assembly. Voting will be carried out in accordance with Article 4.3. In the event of a tie, the member, represented by the President will have an extra vote.

6.5. If a President, Secretary and/or Treasurer stand for re-election, a person appointed by the General Assembly shall chair the election proceedings in the absence of the outgoing Officer/s.

6.6. In the event of the President's resignation during his/her term of Office, the Secretary shall act as President until the next General Assembly.

6.7. In the event of the Secretary's resignation during his/her term of Office, the President and Treasurer shall nominate an interim Secretary from the membership of IACM to act in that capacity until the next General Assembly.

6.8. In the event of the Treasurer's resignation during his/her term of Office, the President, Secretary and internally appointed auditors shall nominate an interim Treasurer from the membership of IACM to act in that capacity until the next General Assembly.

6.9. The outgoing President shall transfer all non-financial records relating to IACM

to the incoming President.

6.10. The outgoing Secretary shall transfer all records created during his/her term of Office to the incoming Secretary.

6.11. The outgoing Treasurer shall transfer a complete set of financial accounts, fully audited, to the incoming Treasurer.

6.12. If for any reason a member is satisfied that any, or all, of the elected Officers of IACM are unfit or otherwise unsuitable to continue in that Office, or Offices, s/he must obtain the written support of 50% of the members of IACM. The precise reasons for this action must be stated in writing, accompanied by the requisite support, to the Secretary of IACM, not later than two months prior to the next General Assembly.

6.13. All material relevant to Article 6.12 shall, within two weeks of receipt, be presented by the Secretary to the Officer/s specified.

The Secretary shall arrange as a priority that the matter be placed on the agenda of the General Assembly. The Officer/s specified on the material shall be allowed, if s/he wishes, the opportunity to address the issue before the full General Assembly. Debate following the foregoing procedure must take place in the absence of the Officer/s specified.

6.14. When the Chairperson, as defined in Article 8.6, of the General Assembly decides that sufficient time has been allocated, the matters referred to in Articles 6.12 and 6.13 may be put to a vote of all members of IACM present at the General Assembly, in accordance with Articles 4.3. Proposals for removal from Office of any Officer of IACM will require a majority of 50 % plus one vote of the members present at the General Assembly where the vote is taken.

Article 7. Address

7.1. The IACM shall reside where its President has his/her office. If this is not possible, it shall reside in the country where the Secretary has his/her office.

7.2. Where legal interpretation of any aspect of IACM Statutes is deemed necessary, the law to be applied will be that in force in the jurisdiction where IACM is residing at the time such interpretation is required.

Article 8. Conference

8.1. The Conference shall be held annually, or at other times at the written request of 50% of the members.

8.2. Conference shall take place immediately before or after the General Assembly of IACM, as decided by the Officers and the member hosting it.

8.3. The business of Conference shall be decided by the Officers and the host member.

8.4. The venue and date of the next Conference and General Assembly shall be decided not later than the previous General Assembly. These shall be agreed between the host member and the General Assembly.

8.5. The topic of the next Conference shall be decided at the current Conference.

8.6. The Conference shall be chaired by the President, Secretary of IACM, Treasurer of IACM, or by any delegate appointed by them.

8.7. Attendance at Conference shall consist of delegates of the members, invited guests of the Officers of IACM, invited guests of the host country and any persons deemed appropriate by the host member.

8.8. The Conference Secretary shall be a person from the member hosting that Conference, or a person nominated with the agreement of the previous General Assembly.

8.9. The Conference Secretary shall circulate to all members a resume of Conference and General Assembly proceedings, within 2 months of the end of Conference.

8.10. Video- or voice records and photos are only allowed during the opening speeches or if all delegates agree.

8.11. The Conference may appoint Working Groups to further the aims and objectives of IACM in accordance with Article 3. It is expected that every member will fully contribute to and participate in working groups.

8.12. Each Working Group must appoint a Chairperson who shall act as its spokesperson and make the necessary reports to the President. A Chairperson must make a full report of the Working Group to each General Assembly.

8.13. Working Groups must lodge their first progress report with the President not later than six months after Conference, or at an earlier time if decided by Conference.

8.14. Members are required to participate fully in Working Groups to further the aims and objectives of IACM. In the absence of sufficient voluntary nominations for a particular Working Group, the President may appoint any member s/he deems to be suitable and with particular consideration for wider participation.

Article 9. General Assembly

9.1. The General Assembly shall be held at least once per year and it shall be chaired by the President. Where the President is unavoidably absent, the General Assembly shall be conducted by the Secretary or other delegates, nominated by the Officers of IACM.

9.2. The General Assembly is the body empowered to adopt any amendment to the Statutes and to decide on the award of the IACM honors according to Art. 12. Proposals to amend Statutes must be circulated to all members, not later than two months prior to the Conference and General Assembly. Resolutions concerning amendments to the Statutes shall require a 50% majority of members plus one vote present at the General Assembly.

9.3. Attendance at the General Assembly is restricted to the delegates of the members of IACM as defined in Article 2.2, the Conference Secretary and any other official nominated by the host member to further the aims and objectives of IACM. The number of delegates should not exceed three delegates from any member country. Requests for greater representation must be made to the host country, not later than six months before the relevant General Assembly.

9.4. A quorum for the General Assembly shall be 50% of the members present at the General Assembly.

9.5. Where there is parity in voting the President or his/her deputy shall have the casting vote.

9.6. "Present" means physical or digital presence or by proxy authorized in writing. The number of proxies is limited to one per member present at the General Assembly.

9.7. The President shall have the right to order business of the General Assembly.

9.8. Video- or voice records and photos are only allowed during the opening speeches or if all delegates agree.

9.9. The President shall give each General Assembly an oral or written report of his/her office since the previous General Assembly.

9.10. The Treasurer shall present a report on IACM finances to the General Assembly.

9.11. Where any difficulty is unable to be resolved by the General Assembly, the matter may be referred for legal opinion; the cost of such legal opinion is to be decided by the General Assembly.

Article 10. Responsibilities of the Officers

10.1. Any property of IACM shall be the responsibility of the President.

10.2. IACM is not responsible for the actions of its members.

10.3. The President shall be responsible for all IACM matters including maintaining its nonfinancial records in conjunction with the Secretary.

10.4. The Treasurer shall be responsible for maintaining a bank account in the name of IACM. The Treasurer and President shall be signatories to the account.

10.5. The Treasurer, under the supervision of the President, shall keep the accounts of IACM.

10.6. The President and Treasurer shall be responsible for ensuring that the accounts of IACM are audited by two auditors elected from the membership of IACM by the General Assembly. If one or both these auditors are not present at the General Assembly, the President will nominate appropriate proxies out of the present delegates.

10.7. The auditors shall, annually or at such times as decided by the General Assembly, examine all books, records and any other medium relevant to the accounts of IACM. At each General Assembly, the auditors shall present a statement of their examination and their interpretation of the financial position of IACM. They shall be empowered to make suggestions on any aspect of the financial accounts to the General Assembly.

Article 11. Finance and Liabilities

11.1. The member hosting the Conference and General Assembly shall be responsible for the liabilities incurred in arranging and holding the meetings of the Conference and the General Assembly.

11.2. All other liabilities shall be the responsibility of the member that incurred them.

11.3. The costs of the board shall be paid by the administration where the board members reside.

Article 12. IACM Honors

12.1. Personal IACM Honorary Medal

The Personal IACM Honorary Medal may be awarded to a person or persons deemed to have made an outstanding contribution to the aims and objectives of IACM. All members of IACM may submit nominations for an IACM medal. Award of IACM medals is not confined to members of IACM.

12.2. IACM Honorary Delegate

Members of the IACM may propose their former delegates and officers for Honorary Delegate. These persons are invited to attend and to assist the IACM conferences but have neither the right to vote nor the right to take part in the General Assembly. They do not pay the annual fee.

12.3. Procedure of the award

A committee comprised of three current members of IACM shall be formed to decide on the awards. The committee members shall consist of the President, the Secretary and the Treasurer. Nominations are to be received by the Secretary of IACM not later than three months before the next General Assembly.

Article 13. Dissolution of IACM

Dissolution of IACM must be taken at a General Assembly and 75% of all members must agree in writing for this action. The same General Assembly deciding on the dissolution of the Association will also decide about the property and assets owned by IACM. The property of the association can either be divided among current member countries on the basis of their consecutive membership years or it can be donated to another association if voted by the same majority as pursuing the aims and of objectives of IACM as stated in Article 3.

Article 14. Interpretation

Any dispute as to the interpretation of these Statutes shall be made in writing to the President, not later than two months before a General Assembly, and the matter shall be placed on the agenda for discussion at the next General Assembly. In

urgent cases the President may extend the deadline appropriately.