

SOCIETIES ACT

Class A Society or Class B Society Sample Basic Bylaws with comments

Section 12(2) of the *Societies Act* requires that a society have bylaws that contain provisions respecting the internal affairs of the society.

This sample bylaw set contains all critical provisions set out by the Act, and also lays out options for societies to choose from.

As of January 2023, this set has been updated to include two new options for societies: one that allows them to create more than one class of membership, and another that allows directors to add directors to the board outside of filling a vacancy.

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SOCIETIES ACT

BYLAWS OF [*insert name of society*]

(the “Society”)

Part 1 Definitions and Interpretation	Annotations
1.1 Definitions	These definitions assume there is only one class of Members and all Members are voting members.
<p>In these bylaws:</p> <ul style="list-style-type: none">(a) “Act” means the Yukon <i>Societies Act</i> and the regulations under the Act, as amended from time to time.(b) “Board” means the directors of the Society.(c) “Bylaws” means these bylaws.(d) “Constitution” means the constitution of the Society.(e) “Director” means an individual who has been designated, elected or appointed, in accordance with the Act, as a director of the Society.(f) “General Meeting” means a general meeting of the members of the Society.(g) “Member” means (1) an incorporator of the Society who remains a member of the Society; and (2) a person who becomes, in accordance with these Bylaws, a member of the Society and who remains a member of the Society.	

<p>(h) “Officer” means an individual appointed as an officer of the Society in accordance with the Act.</p>	
<p>(i) “Ordinary Resolution” means a resolution passed by simple majority of the votes cast by the Members on that resolution; or consented to in writing, after being sent to all of the Members, by at least 2/3 of the Members.</p> <p>(j) “Special Resolution” means a resolution passed by at least 2/3 of the votes cast by the Members on that resolution; or consented to in writing by all of the Members.</p>	<p>Suggested Provisions: These definitions are not required but are suggested so readers won’t need to refer to the Act.</p>
<p>1.2 Definitions in Act</p> <p>The definitions in the Act apply to these Bylaws.</p>	
<p>1.3 Conflict with Act</p> <p>If there is a conflict between these Bylaws and the Act, the Act shall prevail subject to any exceptions set out in the Act.</p>	<p>Suggested Provision: Section 12(4) of the Act states that if a provision is inconsistent with the Act, the regulations or any other enactment of Yukon or Canada, the provision has no effect. This provision is not required, but the Act will prevail in any case.</p>
<p>1.4 Act Applies</p> <p>These Bylaws are intended to be read in conjunction with the Act.</p>	
<p style="text-align: center;">Part 2 Members</p>	
<p><input type="checkbox"/> Option 1 (<i>One class of Members</i>)</p> <p>2.1 Admission of members</p>	<p>Critical Provision: Section 12(2)(a)(i) requires that a Society must have bylaws that contain provisions respecting membership, including the admission of members. The existence of this provision is mandatory, but the content is not prescribed.</p>

<p>A person may apply to the Board for membership in the Society. The person becomes a Member of the Society on the Board's acceptance of the application and receipt of payment of membership dues, if any.</p>	<p>These bylaws assume that Members won't cease to be in good standing. If they do not pay their dues, if any, they are no longer Members. If Members can remain Members while not in good standing, you must add a provision on the conditions of ceasing to be in good standing (see Section 12(2)(a)(iii) of the Act).</p>
<p>2.2 Rights of members</p>	<p>Critical Provision. Section 12(2)(a)(i) requires that a Society must have bylaws that contain provisions respecting membership, including the rights of members. The existence of this provision is mandatory but the content is not prescribed.</p>
<p>Every Member is entitled to those rights afforded to members under the Act and these Bylaws, including, but not limited to, the right to vote on every matter in respect of which a vote of the members is held and the right to elect or appoint the Directors.</p>	<p>These bylaws assume there is only one class of Members. If there is more than one class, consider ending this sentence after "Bylaws".</p>
<p>2.3 Duties of Members</p> <p>Every Member must uphold the Constitution and comply with these Bylaws.</p>	<p>Critical Provision. Section 12(2)(a)(i) requires that a Society must have bylaws that contain provisions respecting membership, including the duties arising from membership. The existence of this provision is mandatory but the content is not prescribed.</p>
<p>2.4 Classes of Members</p> <p>There is only one class of Members in the Society.</p>	<p>Not a Critical Provision if there is only one class of Members, However, if there is more than one class of members, the Act requires the description of each class and the rights and duties that apply to each class (Section 12(2)(a)(ii) of the Act). The content is not prescribed with the following exception: at least one class must consist of voting members (Section 73 of the Act).</p>

<p>2.5 Membership Dues</p> <p>The amount of membership dues, if any, and the due date for payment of such dues, shall be determined by the Board.</p>	<p>Not a Critical Provision.</p>
<p>2.6 Termination of membership</p> <p>A person's membership in the Society is terminated:</p> <p>(a) When the person has failed to pay the membership dues, if any, when due; and In any of the other circumstances set out in the Act</p>	<p>Not a critical provision, but is consistent with s. 74 of the Act.</p>
<p>2.7 Discipline and expulsion of member</p> <p>A Member may be disciplined or expelled from the Society in accordance with the Act.</p>	<p>Critical Provision if the society wishes to allow for the discipline or expulsion of Members (s. 75 of the Act).</p>
<p><input type="checkbox"/> Option 2 (<i>Two classes of Members</i>)</p> <p>2.1 Admission of Members</p> <p>A person may apply to the Board for membership in the Society. The person becomes a Member of the Society on the Board's acceptance of the application for Class A or Class B membership and receipt of payment of membership dues, if any.</p>	<p>Critical Provision: Section 12(2)(a)(i) requires that a Society must have bylaws that contain provisions respecting membership, including the admission of members. The existence of this provision is mandatory but the content is not prescribed.</p> <p>These bylaws assume that Members won't cease to be in good standing. If they do not pay their dues, if any, they are no longer Members. If Members can remain Members while not in good standing, you must add a provision on the conditions of ceasing to be in good standing (see Section 12(2)(a)(iii) of the Act).</p>

<p>2.2 Rights of Members</p> <p>Class A Members shall have the rights afforded to members under the Act and these Bylaws, including but not limited to the right to vote on every matter in respect of which a vote of the Members is held and the right to elect or appoint the Directors.</p> <p>Class B Members shall have the rights afforded to members under the Act and these Bylaws, but shall not have the right to vote or elect or appoint the Directors</p>	<p>Critical Provision. Section 12(2)(a)(i) requires that a Society must have bylaws that contain provisions respecting membership, including the rights of members. The existence of this provision is mandatory but the content is not prescribed.</p>
<p>2.3 Duties of Members</p> <p>Every Member must uphold the Constitution and comply with these Bylaws.</p>	<p>Critical Provision. Section 12(2)(a)(i) requires that a Society must have bylaws that contain provisions respecting membership, including the duties arising from membership. The existence of this provision is mandatory but the content is not prescribed.</p>
<p>2.4 Classes of Members</p> <p>There shall be two classes of Members of the Society, namely, Class A Members and Class B Members.</p> <p>Class A membership shall be available only to : _____ .</p> <p>Class B membership shall be available only to: _____ .</p>	
<p>2.5 Membership Dues</p> <p>The amount of membership dues, if any, and the due date for payment of such dues, shall be determined by the Board.</p>	<p>Not a Critical Provision.</p>
<p>2.6 Termination of membership</p> <p>A person's membership in the Society is terminated:</p> <p>(b) When the person has failed to pay the membership dues, if any, when due; and</p> <p>(c) In any of the other circumstances set out in the Act</p>	<p>Not a critical provision, but is consistent with s. 74 of the Act.</p>

<p>2.7 Discipline and expulsion of member</p> <p>A Member may be disciplined or expelled from the Society in accordance with the Act.</p>	<p>Critical Provision if the society wishes to allow for the discipline or expulsion of Members (s. 75 of the Act).</p>
<p style="text-align: center;">Part 3 General Meetings of Members</p>	
<p>3.1 General Meetings</p> <p>An annual General Meeting must be held in accordance with the Act at the time and place the Board determines. The Board may, at any time, call other General Meetings. Members may requisition a General Meeting in accordance with the Act.</p>	<p>Not a Critical Provision: The Act requires the holding of annual general meetings (Section 76) but it isn't necessary to include this provision in the Bylaws.</p>
<p>3.2 Notice of General Meeting</p> <p>Written notice of the date, time and location of a General Meeting must:</p> <p style="padding-left: 40px;">(a) Be given in accordance with the Act;</p>	
<p style="padding-left: 40px;">(b) Be sent to the members at least 14 days before the meeting and not more than 60 days before the meeting;</p>	<p>Critical Provision if the Society wishes to change "14" to a number that must be between 7 and 60 (Section 82(a)(i) and Section 82(b) of the Act).</p>

<p>(c) State the nature of any business, other than ordinary business, to be transacted at the meeting in sufficient detail to permit a member receiving the notice to form a reasoned judgment concerning that business; and</p> <p>(d) Include the text of any resolution to be submitted to the meeting that, under the Act or the bylaws, must be passed as a Special Resolution.</p>	
<p>3.3 Quorum for General Meetings</p>	<p>Critical Provision if the quorum will be greater than 3 voting members (Section 12(c)(i) of the Act). If this provision is not included in the Bylaws, then the quorum will be 3 voting members.</p>
<p><input type="checkbox"/> Option 1 (<i>Majority for quorum</i>)</p> <p>A quorum at any General Meeting shall be the greater of: 1) a majority of the Members; or 2) three Members.</p> <p><input type="checkbox"/> Option 2 (<i>Determine the percentage of the membership required for a quorum</i>)</p> <p>A quorum at any General Meeting shall be the greater of: 1) _____% of the membership; or 2) three Members.</p> <p><input type="checkbox"/> Option 3 (<i>Determine the number of Members required for a quorum, which must not be less than three Members</i>)</p> <p>A quorum at any General Meeting shall be Members.</p>	

<p><input type="checkbox"/> Option 4 (<i>Default if not otherwise provided in the Bylaws</i>)</p> <p>A quorum at any General Meeting shall be three Members.</p>	<p>Not a Critical Provision: Section 12(c)(i) and Section 87 of the Act provide that the default quorum is 3 voting members.</p>
<p>3.4 Quorum required</p> <p>Business, other than the election of the chair of the General Meeting and the adjournment or termination of the meeting, must not be transacted unless a quorum of Members is present.</p>	
<p>3.5 Adjournments of General Meetings</p> <p>The chair of a General Meeting may, or if so directed by the Members at the meeting, must, adjourn the meeting from time to time and from place to place, but no business may be transacted at the continuation of the adjourned meeting other than business left unfinished at the adjourned meeting. It is not necessary to give notice of a continuation of an adjourned General Meeting or of the business to be transacted at a continuation of an adjourned General Meeting except that, when a General Meeting is adjourned for 30 days or more, written notice of the continuation of the adjourned meeting must be given in accordance with the Act and these Bylaws.</p> <p><input type="checkbox"/> Optional (<i>Members present at a Adjourned General Meeting Constitute Quorum</i>)</p>	

<p>3.6 Quorum at Continuation of Adjourned General Meeting</p> <p>The Members present at a General Meeting constitute a quorum for the purposes of the meeting if the meeting is a continuation of a General Meeting that was adjourned because a quorum was not present and a quorum is again not present at the continuation meeting.</p>	<p>Critical Provision if the Society wishes to provide for the option (Section 87(4) of the Act).</p>
<p>3.7 Attendance at General Meeting by telephone or other communications</p>	<p>Not a Critical Provision, since it is the default under the Act (s. 88).</p>
<p>medium</p>	
<p>Members may participate in a General Meeting by telephone or other communications medium if all persons participating in the meeting, whether by telephone, by other communications medium or in person, are able to communicate with each other during the meeting. The Board must take such reasonable steps as are required to enable all persons participating in the meeting, whether by telephone, by other communications medium, or in person, to communicate with each other during the meeting.</p>	<p>Not a Critical Provision, but a suggestion since the Act does not require the Society to take any action to facilitate the use of any communications medium. This sentence is added as a means of implementing the ability to participate by telephone or other communications medium.</p>
<p>3.8 Methods of voting by members in attendance at General Meeting</p> <p>If one or more Members vote at a General Meeting while participating in the General Meeting by telephone or other communications medium, the vote must be conducted in a manner that adequately discloses the intentions of the members.</p>	

<p>3.9 Proxies</p> <p><input type="checkbox"/> Option 1 (<i>no proxy voting</i>)</p> <p>Voting by proxy is not permitted.</p> <p><input type="checkbox"/> Option 2 (<i>proxy voting permitted</i>)</p>	<p>Critical Provision: Section 12(c)(ii) requires provisions respecting whether proxy voting is permitted.</p>
<p>A Member may vote by proxy by appointing in writing a proxyholder, who must be a Member, to attend and act at the General Meeting in the manner and to the extent authorized by the proxy and with the authority conferred by the Member, subject to the following requirements:</p> <ul style="list-style-type: none"> (a) a proxy is valid only at the General Meeting in respect of which it is given or at a continuation of that meeting after an adjournment; (b) a Member may revoke a proxy by notice in writing to the Board at any time; and (c) the form of proxy shall be in a form approved by the Board. 	
<p>3.10 Vote at a General Meeting</p> <p>A matter to be decided at a General Meeting must be decided by Ordinary Resolution, unless the matter is required by the Act or these Bylaws to be decided by Special Resolution.</p>	

<p>3.11 Result of Vote</p> <p>The chair of a General Meeting must announce the outcome of each vote. That outcome must be recorded in the minutes of the meeting. Whenever a vote that is not by written ballot is made, then unless a written ballot is required or demanded, a declaration by the chair that a resolution has been carried or lost shall be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour or against the motion.</p>	<p>Not a Critical Provision.</p>
<p style="text-align: center;">Part 4 Directors</p>	

<p>4.1 Number of Directors</p> <p><input type="checkbox"/> Option 1 (<i>Minimum and maximum number in Bylaws and number fixed by the Members</i>)</p> <p>The Board shall at all times be composed of a minimum of 3 Directors and a maximum of Directors, and the Members at a General Meeting shall by Ordinary Resolution determine the fixed number of Directors from time to time.</p> <p><input type="checkbox"/> Option 2 (<i>Number fixed by Bylaws and must be more than three (3) Directors</i>)</p> <p>The number of Directors shall be ___ ___ Directors.</p>	<p>Critical Provision but only in terms of requiring at least 3 directors (Section 43 of the Act requires a minimum of 3 directors for societies that are not member-funded).</p>
<p>4.2 Residency</p> <p>At least one of the Directors must be ordinarily a resident in Yukon.</p>	<p>Critical Provision (Section 43 of the Act).</p>

<p>4.3 Board Qualifications</p> <p><input type="checkbox"/> Option 1 (<i>Directors are required to be Members</i>)</p> <p>Directors must meet the qualification requirements set out in the Act. Additionally, a Director is required to be a Member of the Society.</p> <p><input type="checkbox"/> Option 2 (<i>Directors are not required to be Members</i>)</p> <p>Directors must meet the qualification requirements set out in the Act. A Director is not required to be a member of the Society.</p>	<p>Critical Provision if Option 1 is chosen (Section 47(2) of the Act). Otherwise, Directors are not required to be Members.</p>
<p>4.4 Election or appointment of Directors</p>	<p>Critical Provision: Section 12(b)(i) of the Act requires that the bylaws contain provisions respecting the directors, including the manner in which directors must or may be elected or appointed.</p>
<p>The first Directors are the individuals who are designated as the Society's Directors on the</p>	<p>Critical Provision and consistent with Section 45 of the Act.</p>
<p>first statement of directors filed in respect of the Society. The first Directors hold office until the close of the first annual General Meeting. At the first annual General meeting and at each succeeding annual General meeting at which an election of Directors is required, Directors are elected by Ordinary Resolution of the Members.</p>	

<p>4.5 Term</p> <p><input type="checkbox"/> Option 1 (<i>One Year Term</i>) A Director's term of office ends at the close of the next annual General Meeting after the Director's election or appointment.</p> <p><input type="checkbox"/> Option 2 (<i>Two Year Term</i>) A Director's term of office ends at the close of the second annual General Meeting after the Director's election or appointment.</p> <p><input type="checkbox"/> Option 3 (<i>Three Year Term</i>) A Director's term of office ends at the close of the third annual General Meeting after the Director's election or appointment.</p>	<p>Critical Provision if the term does not end at the close of the next AGM after appointment, designation or election (i.e. if Option 1 is not chosen) (Section 45(5) of the Act).</p>
<p><input type="checkbox"/> Option 4 (<i>Four Year Term</i>) A Director's term of office ends at the close of the fourth annual General Meeting after the Director's election or appointment.</p> <p>Notwithstanding anything else in these Bylaws, the maximum term of office of a Director is four (4) years.</p>	<p>Critical Provision: Section 2 of the Societies Regulations.</p>
<p>At the end of a Director's term of office, the Director may be re-elected or re-appointed for another term.</p>	<p>Not a Critical Provision but suggested for clarity.</p>
<p>4.6 Vacancies</p> <p>The Directors may appoint a Member to fill a vacancy on the Board that arises as a result of a Director ceasing to hold office before the expiry of the Director's term of office, except where the Director was removed from office in accordance with these Bylaws and the Act. The Director appointed to fill the vacancy shall</p>	<p>Not a Critical Provision but consistent with the Act.</p>
<p>hold office for the balance of the term of their predecessor.</p>	

<p>4.7 Removal of Directors</p> <p>A Director may be removed from office by Special Resolution of the Members. If a Director is removed from office by Special Resolution of the Members, the Members may elect or appoint an individual by Ordinary Resolution to serve as Director for the balance of the term of the Director who was removed.</p>	<p>Not a Critical Provision but consistent with the Act. This would be a Critical Provision if another method of removal were to be provided.</p>
<p>4.8 Remuneration for being a Director</p> <p><input type="checkbox"/> Option 1 (No Remuneration)</p> <p>The Society must not remunerate a Director for being a Director.</p>	<p>Not a Critical Provision since this is the default under Section 49(1) of the Act.</p>
<p><input type="checkbox"/> Option 2 (May be remunerated) The Society may remunerate a Director for being a Director, subject to such remuneration being approved by Special Resolution of the Members and subject to any condition, limitation or prohibition on the payment provided for in the Act, including without limitation, the reporting requirements</p>	<p>Critical Provision if the Society wishes to remunerate a director for being a director (Section 49(1) of the Act).</p> <p>The manner of approving the remuneration is not prescribed.</p>
<p>4.9 Remuneration of Directors for other than being a director</p> <p>The Society may, subject to the Act and these Bylaws, pay a Director remuneration for services provided by the Director to the Society in a capacity other than as a director.</p>	<p>Not a Critical Provision unless the provision is amended to prohibit employment of Directors or the provision of services by Directors.</p>
<p>4.10 Majority of Directors may not be employed by society</p> <p>A majority of Directors must not receive or be entitled to receive remuneration from the Society or a subsidiary of the Society under contracts of employment or services, other than remuneration for being a Director if such remuneration is possible under these Bylaws.</p>	<p>Critical Provision (Section 44 of the Act).</p>

<p>4.11 Reimbursement of Expenses</p> <p>The Society may reimburse a Director for reasonable expenses necessarily incurred by the Director in performing their duties as a director.</p>	<p>Not a Critical Provision unless the Society wishes to amend the suggested provision to restrict the reimbursement of Directors (Sections 49(2) and 49(3) of the Act).</p>
<p>4.12 Conflicts of Interest</p> <p>Directors have an obligation to comply with the conflict of interest provisions under the Act.</p>	<p>Not a Critical Provision, but suggested to call attention to the conflict of interest provisions of the Act.</p>
<p style="text-align: center;">Part 5 Meetings of Directors</p>	<p>Not Critical Provisions since the Act provides for the default provisions. However, if the Society wishes to specify the location and notice for the meetings, or to require a quorum other than the majority of the Directors, the Society must include these provisions in the Bylaws.</p>
<p>5.1 Calling Directors' meeting</p> <p>The Directors may meet at any location in Yukon and in any manner as determined by the Directors.</p>	
<p>5.2 Notice of Directors' meeting</p> <p>At least two days' notice of a Directors' meeting must be given, unless all the Directors agree to a shorter notice period.</p>	<p>Not a Critical Provision, since the Act allows any notice convenient to Directors (Section 58(1)) unless the Bylaws provide otherwise.</p>
<p>5.3 Regular Board meetings</p> <p>The Board may appoint a day or days in any month or months for regular meetings of the Board at a place and hour to be named. A copy of any resolution of the Board fixing the time and place of such regular meetings of the Board shall be sent to each Director, but no notice shall be required for any such regular meeting.</p>	<p>Not a Critical Provision, since the Act allows any notice convenient to Directors (Section 58(1)) unless the Bylaws provide otherwise.</p>

<p>5.4 Quorum of Board meetings</p> <p>A majority of the Directors in office constitutes a quorum at any meeting of Directors.</p>	<p>Not a Critical Provision unless the Society wishes to provide for a different quorum than the majority of Directors (Section 58(2) of the Act).</p>
<p>5.5 Board meetings may be held by electronic means</p> <p>Any meeting of the Board may be held by means of telephone or such other communication medium means that permits all participants in the meeting to communicate with each other. A Director participating in the meeting by that means shall be deemed to be present at the meeting.</p>	<p>Not a Critical Provision. The Directors may meet in any manner convenient to the Directors (Section 58(1) of the Act).</p>
<p>5.6 Resolution without a meeting with consent of all Directors</p> <p>The Directors may pass a Directors' resolution without a meeting if all Directors consent in writing to the resolution.</p>	<p>Not a Critical Provision but it is the default under the Act (Section 58(4)(a)).</p>
<p style="text-align: center;">Part 6 Officers</p>	<p>Optional Provisions. It is not mandatory to appoint officers. The Act allows the Directors to appoint officers to exercise the directors' authority to manage the activities or internal affairs of the Society.</p>
<p>6.1 Appointment of Officers</p> <p>The Board shall, as often as may be required, appoint, from among the Directors, a president, a vice-president, and a secretary/treasurer or a secretary and a treasurer, and such other officers the Board deems necessary. A Director may hold more than one officer position.</p>	<p>It is not mandatory for officers to be appointed from among the Directors. If this section 6.1 is amended such that officers are not appointed from among the Directors, please also revise section 6.2(a).</p> <p>If a Society wishes to prohibit the directors from being appointed as officers, the Bylaws must include provisions that effect (s. 66(4) of the Act).</p>
<p>6.2 Duties of Officers</p> <p>The Officers shall have the following duties and powers associated with their positions:</p>	

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| <p>(a) The president is the chair of the Board and is responsible for supervising the other Directors in the execution of their duties.</p> <p>(b) The vice-president is the vice-chair of the Board and is responsible for carrying out the duties of the president if the president is unable to act.</p> <p>(c) The secretary is responsible for doing, or making the necessary arrangements for, the following:</p> <ul style="list-style-type: none">(i) Issuing notices of General Meetings and Directors' meetings, taking minutes of General Meetings and Directors' meetings;(ii) Keeping the records of the Society in accordance with the Act, conducting the correspondence of the Board; and(iii) Filing the annual report of the Society and making any other filings with the registrar under the Act. <p>In the absence of the secretary from a meeting, the Board must appoint another individual to act as secretary at the meeting.</p> <p>(d) The treasurer is responsible for doing, or making the necessary arrangements for, the following:</p> | |
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<ul style="list-style-type: none"> (i) Receiving and banking monies collected from the members or other sources; (ii) Keeping accounting records in respect of the Society's financial transactions; and (iii) Preparing the Society's financial statements; and making the Society's filings respecting taxes. 	
<p>Part 7 Signing Authority</p>	Not a Critical Provision but suggested.
<p>7.1 Execution of documents</p> <p>A contract or other record to be signed by the Society must be signed on behalf of the Society by any two Directors or by one or more individuals authorized by the Board to sign the contract or record on behalf of the Society. Any Director or Officer of the Society may certify a copy of any instrument, resolution, bylaw, or other document of the Society to be a true copy thereof.</p>	
<p>Part 8 Borrowing</p>	
<p>8.1 Borrowing powers</p> <p><input type="checkbox"/> Option 1 (<i>Borrowing by approval of Members</i>)</p> <p>The Society may, subject to approval by Ordinary Resolution of the Members at a General Meeting:</p> <ul style="list-style-type: none"> (a) Borrow money; and (b) Issue debt obligations to any person and for any consideration. 	Critical Provision if the Societies wishes to restrict the Board's power to borrow (Section 36 of the Act).

<p><input type="checkbox"/> Option 2 (<i>Borrowing by approval of Board</i>)</p> <p>The Society may, as determined by the Directors:</p> <ul style="list-style-type: none"> (c) Borrow money; and (d) Issue debt obligations to any person and for any consideration. 	
<p>Part 9 Accountant</p>	
<p>9.1 Requirement for Accountant</p> <ul style="list-style-type: none"> (e) If the Society is a Class B society, the Society is not required to have an accountant. (f) If the Society is a Class A society, the Society is required to have an accountant. However, the Society may, by Special Resolution at an annual General Meeting, waive the requirement to have an accountant for the fiscal year for which financial statements will be presented at the next year's annual General Meeting. The Society may not waive the requirement to have an accountant for more than two consecutive fiscal years. 	<p>Critical Provision if the Society wishes to waive the requirement for a particular fiscal year (Section 22(1) of the Societies Regulations)</p>
<p style="text-align: center;">Part 10 Restricted Activities and Powers</p> <p>The Society must not carry on any activity or exercise any power in a manner contrary to its purposes or these Bylaws.</p>	<p>Not a Critical Provision but consistent with Sections 8 and Section 12(2)(d) of the Act.</p>

<p style="text-align: center;">Part 11 Alterations</p> <p>The Society may alter these Bylaws by Special Resolution of the Members. The alteration takes effect when the altered Bylaws are filed with the registrar of societies.</p>	<p>Not a Critical Provision but consistent with Section 19 of the Act.</p>
<p style="text-align: center;">Part 12 Distribution of property before dissolution or on liquidation</p>	<p>Not a Critical Provision but consistent with the Act.</p>
<p>12.1 Distribution</p> <p>The distribution of property before dissolution of the Society or on liquidation of the Society will be made in accordance with the Act.</p>	