

GOVERNMENT NOTICE No. 488 published on 21/7/2023

THE ACCOUNTANTS AND AUDITORS (REGISTRATION) ACT,
(CAP. 286)

BY-LAWS

(Made under section 45)

THE ACCOUNTANTS AND AUDITORS (REGISTRATION) BY-LAWS, 2023

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(CAP. 286)

BY-LAWS

(Made under section 45)

THE ACCOUNTANTS AND AUDITORS (REGISTRATION) BY-LAWS, 2023

- Citation 1. These By-laws may be cited as the Accountants and Auditors (Registration) By-laws, 2023.
- Interpretation
Cap. 286 2. In these By-laws, unless the context otherwise requires-
- “Act” means the Accountants and Auditors (Registration) Act;
 - “absent member” means a registered member referred to under paragraph 26;
 - “accounting technician” shall have the meaning ascribed to it under the Act;
 - “Approved Continued Professional Development Provider” means a firm registered by the Board in the category of medium or large or a tuition provider or accountancy member association registered by the relevant authority;
 - “associate accountant” means a person registered by the Board as such and having met the conditions stipulated for that registration;
 - “Board” means the National Board of Accountants and Auditors established under the Act;
 - “certificate of practice” means a certificate issued by the Board to a Certified Public Accountant, Certified Public Accountant in Public Practice, Temporary Certified Public Accountant and Temporary Certified Public Accountant in Public Practice;
 - “Certified Public Accountant” means a person registered as such pursuant to section 7 of the Act;
 - “Certified Public Accountant in Academics” means a

person registered as such pursuant to section 7 of the Act;

“Certified Public Accountant in Public Practice” means a person registered as such pursuant to section 7 of the Act;

“Continuing Professional Development” or “CPD” means the learning and acquisition of capabilities which contribute to competence that enable professional accountants to perform their roles competently;

“fellow accountant” means a person registered by the Board as such and having met the conditions stipulated for that registration;

“graduate accountant” shall have the meaning ascribed to it under the Act;

“honorary member” means any registered member who is in practice and has made an outstanding contribution to the accountancy profession or have achieved professional or academic prominence in related disciplines;

“post-qualification experience” means practical experience that a Graduate Accountant acquires after passing professional examinations conducted by the Board or equivalent bodies or institutes;

“practical experience log book” means the record book of work experience of the registered member issued by the Board;

“pre-qualification experience” means practical experience that a person acquires before passing accountancy professional examinations conducted by the Board or equivalent bodies or institutes;

“retired member” means a person registered as such pursuant to section 7 of the Act.

PART II

REGISTRATION OF ACCOUNTANTS

Registration of
certified public
accountants

3.- Any person who intends to practice as a Certified Public Accountant or Certified Public Accountant in Public Practice shall apply for registration

to the Board in Form 1A as prescribed in the First Schedule together with-

- (a) certified copies of relevant certificates of the Board or the foreign examination considered equivalent by the Board;
- (b) proof that the applicant has completed the prescribed period of relevant pre-qualification or post-qualification accounting or auditing experience;
- (c) recent passport size photographs of the applicant;
- (d) name and address of employer and two professional accountants registered with Board to act as referees;
- (e) proof of payment of the prescribed non-refundable application fees as set out in the Third Schedule.
- (f) National Identification Card Number (NIDA)

Registration of
graduate
accountant

4.-(1) A person eligible for registration as a graduate accountant shall immediately be transferred to the Board's register of members after successful completion of the Board's certified public accountant examination.

(2) A person with a foreign professional qualification and not a member of any professional accountancy body may be registered by the Board as graduate accountant after confirming that the respective professional body is recognized by NBAA

(3) Any person who has successfully completed all professional examinations from any of the East Africa Community Institutes of Accountants and not a member of any accountancy professional body may be registered by the Board as a graduate accountant.

Categories of
registration

5. Persons who qualify for registration under the Act shall be categorised by the Board as follows:

- (a) fellow accountants;
- (b) associate accountants;
- (c) graduate accountants; or

Upgrade of
registration to
associate
accountant

(d) accounting technicians.

6.-(1) A graduate accountant shall be eligible for upgrade of registration to Associate Certified Public Accountant, Associate Certified Public Accountant in Academics or Associate Certified Public Accountant in Public Practice upon submission to the Board of practical experience log book of the Graduate Accountant with post-qualification experience submitted to the Board for three consecutive years and upon application as such to the Board in Form 1B as prescribed in the First Schedule.

(2) A duly completed application form referred to under subparagraph (1) shall be accompanied with-

- (a) copy of relevant certificates issued by the Board;
- (b) name and address of employer and two professional accountants registered with the Board to act as referees;
- (c) recent passport size photograph of the applicant;
- (d) proof of payment of the prescribed non-refundable application fees as prescribed in the Third Schedule;
- (e) proof of compliance with CPD requirement of three consecutive years at the time of applying for registration for Associate Certified Public Accountant, Associate Certified Public Accountant in Academics and Associate Certified Public Accountant in Public Practice; and
- (f) introduction letter from his employer as a proof of employment.

Upgrade of
registration to
fellow accountant

7. A person shall be eligible for upgrade of registration as fellow accountant upon application as such to the Board in Form 1C as prescribed in the First Schedule, if he satisfies the Board that:

- (a) he has been an Associate Certified Public Accountant, Associate Certified Public Accountant in Academics or an Associate Certified Public Accountant in Public Practice

with a good standing work experience record of seven years prior to his application as fellow Certified Public Accountant, fellow Certified Public Accountant in Academics or fellow Certified Public Accountant in Public Practice and has made significant contribution to the development of such profession, including:

- (i) mentoring at least twenty graduate accountants for the period of seven consecutive years;
 - (ii) preparation and presentation of at least five papers related to the accountancy profession in accounting; and
 - (iii) publishing at least three articles in the NBAA Accountant Journal or any other journal related with accountancy profession.
- (b) in case of a person whose practice was based outside the United Republic-
- (i) he has been registered as Fellow member of a professional member body outside the country with a good standing performance in a recognized professional accountancy body of equivalent standing existing outside the United Republic; or
 - (ii) he has been an associate accountant with a good standing performance record in a recognised professional accountancy body of equivalent standing existing outside Tanzania for seven years prior to his application for fellow membership.

Registration of
accounting
technician

8.-(1) A person shall be eligible to have his name entered in the register of accounting technicians upon application as such to the Board in Form ID as prescribed

in the First Schedule.

(2) A duly completed application form shall be accompanied with-

- (a) in the case of an applicant who is a member of Institute of Accounting Technicians, proof of the membership as guarantee of academic knowledge and relevant practical experience in accounting;
- (b) in the case of an applicant who is a holder of the Board's Accounting Technicians Certificate (ATEC) or its equivalent, the certificate or certified copy thereof;
- (c) proof of payment of non-refundable application fee as prescribed in the Third Schedule;
- (d) copy of relevant certificates issued by the Board or copy of equivalent certificates;
- (e) one recent passport size photograph; and
- (f) introduction letter from employer as a proof of employment.

(3) In addition to requirements under subparagraph (2)(b), a person who is a holder of Board's Accounting Technician Certificate (ATEC) or its equivalent shall be recognized by the Board as a qualified person for registration as an accounting technician upon completion of one year accountancy work experience.

Registration of
temporary
member

9.-(1) Any member of a professional accountancy body of equivalent standing existing outside Tanzania may be registered by the Board as a Temporary Certified Public Accountant or Temporary Certified Public Accountant in Public Practice

(2) Subject to section 15 of the Act, a person eligible for registration as a Temporary Certified Public Accountant or Temporary Certified Public Accountant in Public Practice shall apply for registration to the Board in Form 1E as prescribed in the First Schedule.

(3) A duly completed application form referred to under subparagraph (2) shall be accompanied with-

- (a) copies of relevant certificates issued by a

- professional accountancy body of equivalent standing existing outside Tanzania;
 - (b) name and address of local employer to act as a referee;
 - (c) proof of employment with a local employer;
 - (d) recent passport size photograph of the applicant;
 - (e) proof of payment of the prescribed non-refundable application fees as prescribed in the Third Schedule; and
 - (f) introduction letter from his local employer as a proof of employment.
- (4) Every person applying for registration under subparagraph (2) shall-
- (a) be required to sign an undertaking that upon registration, that person shall observe accounting and auditing standards and the laws regulating the accountancy profession in the United Republic of Tanzania;
 - (b) not use the designation or prefix before being registered or after ceasing to be a registered; and
 - (c) undertake to fully comply with the code of ethics and conduct issued by the Board.

Registration of accountant of member state

10. An applicant who is a citizen of any member state in the East African Community shall have the same status as specified in the Mutual Recognition Agreement signed by the member and approved by the Governing Board or Council of the respective member state.

Reciprocal membership

11.-(1) The Board may, by resolution and in its discretion, register the following persons as reciprocal members:

- (a) any member of a professional accountancy body of equivalent standing existing outside Tanzania who has completed a professional accountancy course as per the International Education Standards (IESs) issued by the International Accounting Education Standards

Board (IAESB);

- (b) any member of a professional accountancy body of equivalent standing existing outside Tanzania who has obtained the requisite practical experience in accordance with the national laws of the home country;
- (c) any member of a professional accountancy body of equivalent standing existing outside Tanzania who is a member in good standing of a professional accountancy body in the home country.

(2) Resolution of the Board shall determine the manner and extent of operation of the reciprocal member.

Registration of honorary member

12.-(1) A person may be eligible for registration as honorary member if he satisfies the Board that he has-

- (a) made outstanding contribution to the development of accountancy profession; or
- (b) achieved professional or academic prominence in accountancy related disciplines.

(2) The Executive Director may, upon fulfillment of requirements under this paragraph, recommend to the Board for approval of a member to be registered as honorary member.

Rights and obligations of honorary member

13. Honorary member may use the designatory letters CPA which includes "Hon" suffix after his name.

Registration certificate

14.-(1) The Board shall, upon consideration of application under these By-laws, grant to a successful applicant a certificate of registration for each respective category of registration.

(2) Certificates issued by the Board under these By-laws shall be as prescribed in the Second Schedule.

PART III GENERAL PROVISIONS FOR ACCOUNTANTS

Use of designatory letters

15. Any registered member save for graduate accountant may use the designatory letters CPA before

his name.

Annual
subscription fee

16.-(1) A registered member shall, upon admission into the register, pay annual subscription fee on the first day of July of each year as prescribed in the Third Schedule.

(2) Any member who is registered after due date shall pay full amount of annual subscription fee in the respective category.

Penalty for late
payment of
annual
subscription fees

17.- (1) A registered member who fails to pay the prescribed annual subscription fee shall, after a lapse of grace period of three months from the due date, be liable to pay, in addition to the fee dues-

- (a) at the lapse of three months from the date the fee was due, a penalty sum equivalent to twenty five percent of the fee due;
- (b) at the lapse of six months from the date the fee was due, a penalty sum equivalent to fifty percent of the fee due;
- (c) at the lapse of nine months from the date the fee was due, a penalty sum equivalent to seventy five percent of the fee due; or
- (d) at the lapse of twelve months and beyond from the date the fee was due, a penalty sum equivalent to one hundred percent of the fee due.

(2) A registered member who fails to pay the prescribed subscription fee for two consecutive years from the date the fee is due shall, be deregistered by the Board.

Change of
address

18.-(1) Every registered member shall notify the Board of any changes of address within twenty-one days from the date of any such change of address.

(2) A person who fails to comply with the requirement of subparagraph (1) shall, upon notice, pay a penalty for non compliance as prescribed in the Third Schedule.

Continuing

19.-(1) A registered member shall participate in

professional
development
programmes

CPD programmes organised or approved by the Board for that purpose.

(2) A graduate accountant shall attend a minimum of thirty hours of CPD.

(3) An accounting technician shall attend a minimum of twenty hours of CPD.

(4) A Certified Public Accountant in Public Practice, Certified Public Accountant, Certified Public Accountant in Academics, Temporary Certified Public Accountant and Temporary Certified Public Accountant in Public Practice shall attend at least forty hours of CPD every year.

(5) In any case, at least seventy-five percent of the CPD hours attended by a member per annum shall be from the Board's continuous professional development activities.

(6) A registered member who has attended continuous professional development activities other than the continuous professional development activities prepared by the Board shall submit details of such continuous professional development hours to the Board.

(7) A CPD activity shall be conducted in accordance with the guidelines on CPD stipulated in the Fourth Schedule.

Recognition of
approved CPD
provider

20.-(1) A firm, tuition provider or accountancy member association registered in Tanzania which intends to be recognised as approved CPD provider shall apply to the Board and provide-

(a) proof of payment of non-refundable application fees prescribed in the Third Schedule;

(b) for audit firm, proof of compliance with the auditing standards, laws and regulations;

(c) for tuition provider, proof of registration with the Board;

(d) for accountancy member association, proof of registration with the relevant authority.

(2) CPD programme other than CPD programme conducted by the Board shall be approved by the Board

upon application by the approved CPD provider.

(3) An application for conducting CPD programme under this paragraph shall be made by filling Form 1F set out in the First Schedule within one month before the date of the programme.

(4) Certificate issued to approved CPD provider shall be valid for a period of three years.

(5) Certificate issued under subparagraph (4) may, upon application in a manner prescribed in the Second Schedule and upon payment of fees prescribed in the Third Schedule, be renewed for a further period of three years.

(6) Except for accountancy member association, any approved CPD provider shall pay upfront five percent of the estimated CPD event collection fee.

Fees for CPD event

21.-(1) A member of the Board who intends to attend any CPD event organised by the Board shall pay fee as may be determined by the Board.

(2) Where a member who has paid for CPD event fails to attend for sufficient reason, he shall inform the Board in writing requesting the fee to be transferred to one of the subsequent events indicated in the CPD calendar not later than three months.

(3) Fees paid for a CPD event shall not be refundable where a member who fails to attend a CPD event-

- (a) fails to inform the Board pursuant to subparagraph (2); or
- (b) informs the Board but fails to attend the subsequent event indicated under subparagraph (2).

Non-compliance with CPD requirements

22.-(1) A registered member shall, within thirty days from the end of each calendar year, submit to the Board, CPD hours obtained outside the Board's activities.

(2) The Board shall issue a thirty days' notice of intention to impose penalty to a registered member who has not attained the required CPD hours after the end of each calendar year.

(3) A registered member who, without reasonable cause, fails to attain the required CPD hours shall pay a penalty as prescribed in the Third Schedule.

(4) A registered member who fails to comply with the CPD requirement for two consecutive years shall be deregistered by the Board.

Retired member

23.-(1) A person who retires from service after practicing as a registered member shall be eligible, upon application to the Board, to be enrolled as a retired member provided that he-

(a) has fully withdrawn from the paid workforce as retiree in accordance with the laws governing retirement or fully withdrawn from regular accountancy activities;

(b) has paid all his dues up to the date of application for retired member status;

(c) has clocked the required hours for CPD up to the date of application for retired member status; and

(d) has not been suspended or disbarred from professional practice.

(2) The application under subparagraph (1) shall be made to the Board by filling an application Form 1G set out in the First Schedule.

(3) A retired member may use the designatory letters CPA, which includes "Retired" suffix after his name.

Rights enjoyed by retired members

24.-(1) A registered member conferred with retired membership status shall enjoy the following rights-

(a) he shall not be obliged to pay annual subscription fee in the category he is registered; and

(b) he shall not be obliged to attend CPD activities.

(2) The Board shall have the right to revoke the registration status of a retired member upon establishing that such individual is in fulltime or part time

employment as an accountant or auditor.

Restoration to
registered person

25. Any retired member who intends to change his membership status from retired to the former registration category shall-

- (a) apply for a change in membership status by filling an application Form IH as set out in the First Schedule;
- (b) pay re-admission fee set out in the Third Schedule;
- (c) pay the prescribed membership annual subscription fees set out in the Third Schedule; and
- (d) sustain professional competence through CPD.

(2) The Board shall have the right to revoke the registration status of a retired member upon establishing that such individual is in practice.

Absent member

26.-(1) A registered member leaving Tanzania for a specific period of time with the intention to return to Tanzania after expiry of such period shall inform the Executive Director and be marked in the register of his respective category as absent member.

(2) A member who intends to leave Tanzania pursuant to subparagraph (1) shall submit documentary evidence to support his declaration of leaving Tanzania.

(3) A registered member leaving Tanzania permanently shall inform the Executive Director for removal in the register of members.

(4) Approval of absent member shall take effect upon the member satisfying the following conditions:

- (a) settling the outstanding balance in his membership account;
- (b) providing to the Board his overseas address;

(5) A member intending to return to Tanzania shall be obliged to continue complying with the requirements of CPD wherever he will be.

Processing of
application

27.-(1) Any application made under these By-laws shall be processed and completed within ninety days from

the date of application.

(2) Where an applicant fails to submit any required information in support of an application under subparagraph (1), his application may be rejected and the applicant shall be required to re-apply.

Deletion of persons from register, list and restoration

28.-(1) The Board shall keep regular update of the Register and List by deleting all persons whose registration has been canceled pursuant to section 17 of the Act.

(2) The Board may, after holding such inquiry as the Board may deem fit, and upon payment of such fee not exceeding the fee payable on an application for registration, direct the name of that person or firm be restored to the register.

Collaboration with other institutions

29. The Board may, for the purposes of performing its functions, collaborate with any other institutions dealing with accountancy services.

Code of Ethics for Professional Accountants

30. (1) A registered member shall comply with the requirements enshrined in the Code of Ethics for Professional Accountants.

(2) The Board shall, for the purpose of enhancing awareness, cause to be advertised through media or placed on the Board's website, regular updated version of the Code of Ethics for Professional Accountants as adopted by the Board.

Establishment of Membership, Ethics and Compliance Committee

31.-(1) There is established a Committee to be known as the Membership, Ethics and Compliance Committee responsible for all matters relating to the conduct of registered members which shall be composed of six members to be appointed by the Board from amongst Board members and members with requisite knowledge and skills in the accountancy profession.

(2) The Membership, Ethics and Compliance Committee shall, where there is a disciplinary matter to be determined, reconstitute itself into a Disciplinary Committee.

(3) A member of the Committee shall not be represented in the meeting by proxy.

(4) One half of the total number of members of the Committee shall form a quorum.

(5) The Committee shall adopt its own procedure as it deems fit:

Provided that, such procedures shall ensure that the principles of natural justice are observed.

(6) Any question at a meeting of the Committee shall be decided by a majority of votes of the members present, and in case of an equality of votes, the Chairman shall have a casting vote.

Cessation of membership

32. The membership of the registered members shall cease upon occurrence of any of the following:

- (a) de-registration from membership;
- (b) death of a member;
- (c) declared bankrupt;
- (d) upon request of the member; or
- (e) upon being found guilty of a criminal offence involving dishonesty or moral turpitude.

Procedure for appeal

33.-(1) Any party aggrieved by the decision of the Board may appeal by using Form IJ set out in the First Schedule to the Appeals Board within fourteen days from the date when any penalty was imposed by or under the authority of the Board.

(2) Every appeal lodged under these By-laws shall be accompanied by a non-refundable fee as shall be prescribed in the Fourth Schedule to these By-laws.

(3) Copies of all documents shall be served to all parties and the original shall be filed at the Board.

(4) Failure to serve a document to all parties shall result in that document being rejected by the Board.

(5) The Board may, upon application in writing and upon payment of the prescribed fee set out in the Third Schedule, extend the time for instituting an appeal.

Determination of appeal

34.-(1) Except where the Appeals Board is satisfied that the disciplinary authority is in possession of

a copy of the appeal, the Appeals Board shall serve a copy upon the disciplinary authority.

(2) Upon receipt of a copy of the appeal, the Board shall, within fourteen days submit to the Appeals Board its representations in writing and serve a copy to the appellant.

(3) The Board shall submit to the Appeals Board all evidence which was the basis for its decision and the Appeals Board shall determine the appeal.

(4) Upon receiving an appeal on any matter, the Appeals Board shall meet within fourteen days to hear and determine the appeal on the evidence produced, and where necessary, appoint a team or suitable expert to advise it in any area of expertise.

(5) At the hearing of appeal by the Appeals Board, the parties shall be entitled to be heard in person or by representation.

(6) In determining an appeal, the Appeals Board may to confirm, vary or set aside any decision reached or enhance, reduce or set aside any penalty imposed by the Board.

(7) The Appeals Board shall, after it has considered and determined the appeal, communicate the decision and its reasons to the Board and the parties.

(8) In all disciplinary proceedings and in every appeal under these By-laws, the person shall be entitled to a copy of the decision made by the Board or as the case may be, the Appeals Board.

Validity of
transaction in
electronic form

35. Where anything in these By-laws is required to be in the non-electronic form or in writing, such requirement shall be met by an information or transaction in electronic form that is-

- (a) organized in the same or substantially the same way as the prescribed non-electronic form;
- (b) accessible to the other person for subsequent reference; and
- (c) capable to be retained by the other person.

Offences

36. A registered member who-

- (a) fails to comply with the IFAC Code of Ethics for Professional Accountants;
- (b) obstructs the Board from performing its functions; or
- (c) provides misleading information to the Board, commits an offence and shall be liable to-
 - (i) be suspended for a period of not less than two years; or
 - (ii) be deregistered as a member of the Board.

Revocation
GN. No.
151 of 2017

37. The Accountants and Auditors (Registration) By-Laws 2017 are hereby revoked.

—————
SCHEDULES
—————

FIRST SCHEDULE

(Made under paragraph 3)

FORMS

FORM 1A

THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

REG. NO. NBAA/RG

(Please read guidance notes for instructions on requirements in your respective membership application)

APPLICATION FOR REGISTRATION AS CERTIFIED PUBLIC ACCOUNTANT/ CERTIFIED
PUBLIC ACCOUNTANT IN PUBLIC PRACTICE/ CERTIFIED PUBLIC ACCOUNTANT IN
ACADEMICS

PART I: PERSONAL PARTICULARS

(see Note 2)

1. Surname:
2. Other names (First Name and Middle Names):
3. Gender:
4. Date of birth:
5. Place of Birth:
6. Country (of Residence):
7. Nationality:
8. Email:
9. Phone number:
10. Address(present):
11. Region:
12. Country:
13. Particulars of Previous Registration and/or refusal of registration:
(See note 2b)
14. Particulars of conviction of criminal offences and professional misconduct if any
(See note 2c)

PART II: ACADEMIC & PROFESSIONAL QUALIFICATIONS

(see note 3)

- (a) Particulars of Secondary and other institutions attended:
- (b) Accounting Qualifications:

PART III: EMPLOYMENT

(see note 4)

- (a) Name and email address of your present employer:
.....
- (b) Nature of employer's business:
.....
- (c) Period of employment with your current employer:
.....
- (d) Current position:
.....

PART IV: SUMMARY OF POSITIONS HELD WITH EMPLOYERS TO-DATE
Please fill in the details of previous and present appointments, starting with your present post, listing backwards: The details attached should be as per table below.

NAME & ADDRESS OF EMPLOYER	POSITION HELD	DETAILS OF DUTIES PERFORMED	DATE	
			FROM	TO

PART V: CPD HOURS UNDERGONE

(see note 6)

Please attach full details of CPD hours undergone for the last three years attach corresponding evidence where necessary.

PART VI: REFEREES:

(see note 7)

Please add three responsible persons to act as your referees (your employer plus two (2) referees whom must be professional accountants registered with NBAA who knows you professionally), who are able to vouch for your personal knowledge of accounting experience and character.

Please note that proposed referees must be members of NBAA in the category of ACPA or FCPA. Graduate Accountants (GAs) do not qualify to be referees.

PART VII: DECLARATION:

(see Note 8)

I hereby declare that the information contained in this application is true and correct to the best of my knowledge and belief, and I undertake to be bound by the rules and regulations made by the Board for professional conduct and ethics for Accountants.

(Check to commit the application)

GUIDANCE NOTES ON HOW TO APPLY

1. Applications are done through the online system MEMS.
2. PART I:
 - a. After login into your mems account, go to the 'Registration then Personal details' area to fill the areas corresponding to these required fields. Make sure all fields are filled with information that is correct and up-to-date.
 - b. Before submitting your application, you will be required to attach particulars of previous registration and/or rejection for registration.
 - c. Before, submitting your application, you will be required to submit Particulars of conviction of criminal offences and professional misconduct which include particulars of State nature of case, place and court decision. If none, please attach declaration of non-conviction.
3. PART II:

Make sure all the academic and professional qualification certificates are uploaded with correct details. The areas for attaching the certificates is found in the Registration then academic qualifications and professional qualifications.
4. PART III:

Fill your employment summary starting with the most recent and current employer.
5. PART IV:

While in your MEMS account, fill in your employment history found in 'Registration then working experience'. Before submitting your application, you will be required to attach a detailed CV demonstrating your Accounting/Auditing experience during the past five years. The submitted CV should be as per the format provided.
6. PART V:

Before submitting your application, you will be required to attach summary of CPD activities attained in the recent previous 3 years along with corresponding evidences where necessary.
7. PART VI:

To successfully add your referees in MEMS, go to registration personal details then referees. Make sure your working experience is filled so as to add your employer referee successfully.

8. PART VII:

By checking the box of declarations will imply that, you have accepted and committed the information contained in your application to be true and correct and undertake to be bound by the rules and regulations made by the Board for professional conduct and ethics for Accountants.

9. VETTING CRITERIA FOR REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS/ CERTIFIED PUBLIC ACCOUNTANTS IN PUBLIC PRACTICE/ CERTIFIED PUBLIC ACCOUNTANTS IN ACADEMICS

i. CERTIFIED PUBLIC ACCOUNTANTS

(a) QUALIFICATIONS:

Only applicants with the CPA (T) Professional qualifications or its equivalent will be registered in this category. A non-resident applicant must in addition, submit a proof that he/she is a registered member of an accountancy professional institute/Board recognized by IFAC.

(b) EXPERIENCE:

The applicant must have had at least 3 years post qualifying experience. Applicant must submit duly filled practical logbooks i.e fill all the three years Practical Experience Log Books, mentor must validate and rank the applicant's practical experience, Employer must fill his recommendations in each of the practical years before the logbooks are submitted.

(c) REFEREES:

Please give names and addresses of three responsible persons to act as your referees, two of whom must be professional accountants registered with NBAA as Certified Public Accountants/Certified Public Accountants in Public Practice who know you professionally, and who are able to vouch from personal knowledge of your accounting/auditing experience and character.

Please note that proposed must be members of NBAA in the category of ACPA or FCPA. Graduate Accountants (Gas) do not qualify to be referees.

ii. CERTIFIED PUBLIC ACCOUNTANT IN PUBLIC PRACTICE

(a) QUALIFICATIONS:

Only applicants with the CPA (T) professional qualifications or its equivalent qualification will be registered in this category. A non-resident applicant must submit a proof that he/she is a member in good standing of an accountancy professional institute/Board recognized by IFAC.

(b) EXPERIENCE:

The applicants must have had at least 3 years post qualifying experience under the supervision of a Certified Public Accountant in Public Practice, or must hold a practicing certificate from recognized professional bodies elsewhere. Applicant must submit duly filled practical logbooks i.e. fill all the three years Practical Experience Log Books, mentor must validate and rank the applicant's practical experience, Employer must fill in with recommendations in each of the practical years before the logbooks are submitted.

- (c) **REFEREES**
Please give names and addresses of three responsible persons to act as your referee, two of whom must be professional accountants registered as Certified Public Accountant in Public Practice with NBAA who know you professionally, and who are able to vouch from personal knowledge of your audit/accounting experience and character.

Please note that proposed must be members of NBAA in the category of ACPA or FCPA. Graduate Accountants (GAs) do not qualify to be referees

iii. **CERTIFIED PUBLIC ACCOUNTANT IN ACADEMICS**

- (a) **QUALIFICATIONS:**
Only applicants with the CPA (T) professional qualifications or its equivalent qualification will be in this category.
- (b) **EXPERIENCE:**
The applicants must have had at least 3 years post qualifying experience under the supervision of a Certified Public Accountant, Certified Public Accountant in Public Practice or Certified Public Accountant in Academics, Applicant must submit duly filled practical logbooks i.e. fill all the three years Practical Experience Log Books, mentor must validate and rank the applicant's practical experience, Employer must fill in with recommendations in each of the practical years before the logbooks are submitted.
- (c) **REFEREES**
Please give names and addresses of three responsible persons to act as your referee, two of whom must be professional accountants registered as Certified Public Accountant in Public Practice with NBAA who know you professionally, and who are able to vouch from personal knowledge of your audit/accounting experience and character.

10. PHOTOCOPIES OF CERTIFICATES must be attached in the appropriate fields before submitting your application. Original Certificates should not be posted. Alternatively, when required they may be delivered personally for certification by the NBAA. Applicants contravening this requirement will have their applications rejected due to incompleteness.
11. A recent passport/stamp size PHOTOGRAPHS OF YOURSELF must be attached in the appropriate area i.e. in the registration then personal details area.
12. A foreign applicant must attach a certified copy of passport.
13. A foreign applicant must attach proof of employment with a local employer.
14. Payment of non-refundable application fees must be done and its receipt as reference of application delivery to the Board.

APPLICATION FOR UPGRADE OF REGISTRATION AS AN ASSOCIATE CERTIFIED
PUBLIC ACCOUNTANT/ ASSOCIATE CERTIFIED PUBLIC ACCOUNTANT IN PUBLIC
PRACTICE/ASSOCIATE CERTIFIED PUBLIC ACCOUNTANT IN ACADEMICS
(Made under paragraph 6(1))

(Select category you are applying for)

I, hereby apply for registration as Associate Certified Public
Accountant/Associate Certified Public Accountant in Public Practice/ Associate Certified Public
Accountant in Academics (See note I).

PART I: PERSONAL PARTICULARS

1. Surname:
2. First Name:
3. Middle Names:
4. Sex:
5. Date and Place of Birth:
6. Present Address:
.....
7. Permanent Address: Tel. No.: E-mail
.....
8. Country of Residence:
9. Nationality:
10. Previous nationality, if any:
11. Period of Residence in Tanzania:
12. Attach particulars of conviction of criminal offences and professional misconduct if any
(See note 1)

PART II: QUALIFICATIONS

- (a) Academic Qualification(s):
Institution attended Qualification Obtained with dates
.....
.....
.....

(b) Accounting Qualifications:

.....
.....
.....

PART III: EMPLOYMENT

- (a) Name and address of your present employer:
- (b) Nature of employer's business:
- (c) Current Position held:

PART IV: EXPERIENCE:

Please attach detailed CV showing your Accounting/Auditing experience during the last five years.

PART V: SUMMARY OF POSITIONS HELD WITH EMPLOYERS TO-DATE

Fill in the employment history details of previous up to present appointments, starting with your present post, listing backwards:

1. PART VI: CPD HOURS RECORDS UNDERGONE:

Please commit CPD hours records summary undergone for the last three years .

2. PART VII: REFEREES

Please fill in names and address of three responsible persons to act as your referees (your employer plus two (2) referees whom must be professional accountants registered with NBAA who knows you professionally), who are able to vouch for your professional knowledge of accounting experience and character.

	Name	Postal Address	Email Address and Tel No.
1.
2.
3.

Please note that proposed referees must be members of NBAA in the category of ACPA or FCPA. Graduate Accountants (GAs) do not qualify to be referees

PART VIII: DECLARATION

Ithe applicant hereby declare that the information contained in this application is true and correct to the best of my knowledge and belief, and I undertake to be bound by the rules and regulations made by the Board for professional conduct and ethics for Accountants.

Date Signature:

.....

GUIDANCE NOTIES ON HOW TO APPLY

1. State nature of case, place and court decision.
2. **VETTING CRITERIA FOR REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS/CERTIFIED PUBLIC ACCOUNTANTS IN PUBLIC PRACTICE**
3. ***CERTIFIED PUBLIC ACCOUNTANTS:***
 - (a) **QUALIFICATIONS**

Only applicants with the CPA (T) Professional qualifications or its equivalent will be registered in this category. A non-resident applicant must in addition, submit a proof that he/she is a registered member of an accountancy professional institute/Board recognized by IFAC.
 - (b) **EXPERIENCE**

The applicant must have had at least 3 years pre or post qualifying experience. Applicant must also submit “Practical Experience Log Book” with this application.
 - (c) **REFEREES**

Please select names and addresses of three responsible persons to act as your referees, two of whom must be professional accountants registered with NBAA as Certified Public Accountants/Certified Public Accountants in Public Practice who know you professionally, and who are able to vouch from personal knowledge of your accounting/auditing experience and character.

Please note that proposed referees must be members of NBAA in the category of ACPA or FCPA. Graduate Accountants (Gas) do not qualify to be referees.
4. ***CERTIFIED PUBLIC ACCOUNTANT IN PUBLIC PRACTICE***
 - (a) **QUALIFICATIONS**

Only applicants with the CPA (T) professional qualifications or its equivalent qualification will be registered in this category. A non- resident applicant must submit a proof that he/she is a member in good standing of an accountancy professional institute/Board recognized by IFAC.
 - (b) **EXPERIENCE**

The applicants must have had at least 3 years pre or post qualifying experience under the supervision of a Certified Public Accountant in Public Practice, or must hold a practicing certificate from recognized professional bodies elsewhere. Applicant must submit “Practical Experience Log Book” with this application.
 - (c) **REFEREES**

Please give names and addresses of three responsible persons to act as your referee, two of whom must be professional accountants registered as Certified Public Accountant in Public Practice with NBAA who know you professionally, and who are able to vouch from personal knowledge of your audit experience and character.

Please note that proposed referees must be members of NBAA in the category of ACPA or FCPA. Graduate Accountants (GAs) do not qualify to be referees

4. PHOTOCOPIES OF CERTIFICATES CERTIFIED BY YOUR ACCOUNTANCY PROFESSIONAL INSTITUTE
5. (The Institute/ Professional Body which awarded you the certificate) or NBAA must be attached before you submit your application. Original Certificates should not be posted. Alternatively, they may be delivered personally for certification by the NBAA. Applicants contravening this requirement will have their applications returned as incomplete.
6. Upload a recent passport/stamp size PHOTOGRAPHS OF YOURSELF.
7. A foreign applicant must attach a certified copy of passport.
8. A foreign applicant must provide proof of employment with a local employer;
9. A non-refundable fees ** payment of application must be made for this application to be submitted successfully.

All application fees are paid using a control number generated from the account of an applicant filling the given application.

APPLICATION FOR UPGRADE OF REGISTRATION AS FELLOW ACCOUNTANT

(Made under paragraph 7)

Current Registration No.:

1. Surname:
2. First Name:
3. Middle Names:
4. Sex:
5. Date and Place of Birth:
6. Present Address:
.....
Tel. No.: E-mail
7. During the period of 7 or more years as an Associate member of NBAA, I was able to give a significant professional contribution to society as follows:
 - (a)
.....
 - (b)
.....
 - (c)
.....

* Please give a summary only or attach a separate sheet of explanation

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8. Over the years, I managed to develop my accountancy/auditing career in the following specialized fields/areas:

.....
.....

9. Provide information on continuing professional development (CPD) events attended in the last 2 years are:

.....
.....

10. I have/have not been convicted in a court of law in connection with a civil or criminal offence.

If you have, give details of the offence

.....
.....

11. I further certify that the foregoing particulars given by myself are correct and true to the best of my understanding and that any false statements or concealment of facts shall render my application for fellowship null and void.

S I G N E D

.....
Signature of Associate Member

.....
Date

APPLICATION FOR REGISTRATION AS AN ACCOUNTING TECHNICIAN

(Made under paragraph 8(1))

PART I: PERSONAL PARTICULARS

(see Note 2)

1. Surname:
2. Other names (First Name and Middle Names):
3. Gender:
4. Date of birth:
5. Place of Birth:
6. Country (of Residence):
7. Nationality:
8. Email:
9. Phone number:
10. Address(present):
11. Region:
12. Country:
13. Particulars of Previous Registration and/or refusal of registration:
(See note 2b)
14. Particulars of conviction of criminal offences and professional misconduct if any
(See note 2c)

PART II: ACADEMIC AND PROFESSIONAL QUALIFICATIONS

(see note 3)

- (c) Particulars of Secondary and other institutions attended:
- (d) Accounting Qualifications:

PART III: EMPLOYMENT

(see note 4)

- (e) Name and email address of your present employer:
- (f) Nature of employer's business:
- (g) Period of employment with your current employer:
- (h) Current position:

PART IV: SUMMARY OF POSITIONS HELD WITH EMPLOYERS TO-DATE

Please fill in the details of previous and present appointments, starting with your present post, listing backwards: The details attached should be as per table below.

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NAME & ADDRESS OF EMPLOYER	POSITION HELD	DETAILS OF DUTIES PERFORMED	DATE	
			FROM	TO

PART V: CPD HOURS UNDERGONE

(see note 6)

Please attach full details of CPD hours undergone for the last three years attach corresponding evidence where necessary.

PART VI: REFEREES:

(see note 7)

Please add three responsible persons to act as your referees (your employer plus two (2) referees whom must be professional accountants registered with NBAA who knows you professionally), who are able to vouch for your personal knowledge of accounting experience and character.

Please note that proposed referees must be members of NBAA in the category of ACPA or FCPA. Graduate Accountants (GAs) do not qualify to be referees.

PART VII: DECLARATION:

(see Note 8)

I hereby declare that the information contained in this application is true and correct to the best of my knowledge and belief, and I undertake to be bound by the rules and regulations made by the Board for professional conduct and ethics for Accountants.

(Check to commit the application)

GUIDANCE NOTES ON HOW TO APPLY

1. Applications are done through the online system MEMS.
2. **PART I:**
 - a After login into your mems account, go to the 'Registration then Personal details' area to fill the areas corresponding to these required fields. Make sure all fields are filled with information that is correct and up-to-date.
 - b Before submitting your application, you will be required to attach particulars of previous registration and/or rejection for registration.
 - c Before, submitting your application, you will be required to submit Particulars of conviction of criminal offences and professional misconduct which include particulars of State nature of case, place and court decision. If none, please attach declaration of non-conviction.

3. PART II:
Make sure all the academic and professional qualification certificates are uploaded with correct details. The areas for attaching the certificates is found in the Registration then academic qualifications and professional qualifications
4. PART III:
Fill your employment summary starting with the most recent and current employer.
5. PART IV:
While in your MEMS account, fill in your employment history found in 'Registration then working experience'.

Before submitting your application, you will be required to attach a detailed CV demonstrating your Accounting/Auditing experience during the past five years. The submitted CV should be as per the format provided.

6. PART V:
Before submitting your application, you will be required to attach summary of CPD activities attained in the recent previous 3 years along with corresponding evidences where necessary.
7. PART VI:
To successfully add your referees in MEMS, go to registration personal details then referees. Make sure your working experience is filled so as to add your employer referee successfully.
8. PART VII:
By checking the box of declarations, it implies that, you have accepted and committed the information contained in your application to be true and correct and undertake to be bound by the rules and regulations made by the Board for professional conduct and ethics for Accountants.

9. VETTING ACCOUNTING TECHNICIANS

QUALIFICATIONS

- Only applicants with the Accounting Technician Certificate or its equivalent will be legible for registration in this category.
- The applicants must have had at least 1-year post qualifying experience under the supervision of either a Certified Public Accountant or Certified Public Accountant in Public Practice.

REFEREES

At least one of his/her three referees must be either a Certified Public Accountant or Certified Public Accountant in Public Practice.

Please give names and addresses of three responsible persons to act as your referees, (one of whom must be a professional accountant registered with NBAA who knows you professionally), who is able to vouch for your personal knowledge of accounting experience and character.

10. PHOTOCOPIES OF CERTIFICATES must be attached in the appropriate fields before submitting your application. Original Certificates should not be posted. Alternatively, when required they may be delivered personally for certification by the NBAA. Applicants contravening this requirement will have their applications rejected due to incompleteness.

11. A recent passport/stamp size PHOTOGRAPHS OF YOURSELF must be attached in the appropriate area i.e. in the registration then personal details area.
12. A foreign applicant must attach a certified copy of passport.
13. A foreign applicant must attach proof of employment with a local employer.
14. Payment of non-refundable application fees must be done and its receipt as reference of application delivery to the Board.

APPLICATION FOR REGISTRATION AS TEMPORARY CERTIFIED PUBLIC
ACCOUNTANT/ CERTIFIED PUBLIC ACCOUNTANT IN PUBLIC PRACTICE

(Made under paragraph 9(2))

PART I: PERSONAL PARTICULARS

1. Surname:
2. Other names (First Name and Middle Names):
3. Gender:
4. Date of birth:
5. Place of Birth:
6. Country (of Residence):
7. Nationality:
8. Email:
9. Phone number:
10. Address(present):
11. Particulars of registration with professional accountancy body outside Tanzania
.....
12. Particulars of Previous Registration and/or refusal of registration by the Board
.....
13. Particulars of conviction of criminal offences and professional misconduct if any
.....

PART II: ACADEMIC & PROFESSIONAL QUALIFICATIONS

- (a) Mention academic qualification:
- (b) Mention professional Qualifications:.....

PART III: EMPLOYMENT

- (i) Name and email address of your current employer:
- (ii) Nature of employer's business:
- (iii) Period of employment with your current employer:
- (iv) Current position:

PART IV: REFEREES:

Mention three responsible persons to act as your referees (your employer plus two (2) referees whom must be professional accountants registered with NBAA who knows you professionally), who are able to vouch for your personal knowledge of accounting experience and character.

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.....
.....
.....

Please note that proposed referees must be members of NBAA in the category of ACPA or FCPA. Graduate Accountants (GAs) do not qualify to be referees.

PART V: DECLARATION:

I declare that the information contained in this application is true and correct to the best of my knowledge and belief, and I undertake to be bound by the rules and regulations made by the Board for professional conduct and ethics for Accountants.

Signature: Date:
.....

APPLICATION FOR REGISTRATION AS APPROVED CPD PROVIDER
(Made under paragraph 20(3))

PART I: PARTICULARS OF APPLICANT

1. Name of the applicant
2. Business Name Registration Number
3. Business Name Registration Date:
4. Mailing Address.....
5. Physical Address of the registered Business:
.....
6. Tel. No.....
Email Address:
7. Categories of Registration (for audit firm),
8. Name and Address of Affiliation Firm (for audit firm)
.....

PART3: PARTICULARS OF KEY TRAINERS

Names of trainers, qualification and their registration status with NBAA (If any)

1.
2.
3.
4.
5.
6.

*(Attach CV for each trainer)

PART 5: DECLARATION

I/ We, the undersigned, certify that to the best of our knowledge and belief, the information above are true and correct and I/We are ready to take responsibility or the information provided to the Board regarding the application for registration of our firm.

S/N	Name	NBAA Registration Number	Signature	Date
1.				
2.				
3.				
4.				
5.				

FOR OFFICIAL USE

1. Date Application received
2. Application Fees received: Receipt No.....
3. Manager's comments:
.....
.....
4. Executive Director's comments:
.....
.....

APPLICATION FOR RETIRED MEMBERSHIP STATUS
(Made under paragraph 23(2))

This application is for the purpose of requesting retired membership status with the Board.

1. Name:
2. Registration No.....
3. Date and Year of Birth:
4. Employer (at retirement):
5. Postal Address Telephone:
6. Email Address:

DECLARATION:

I hereby confirm my eligibility for retired member status by declaring as follows:

1. I understand that by applying for Retired Member Status, I acknowledge that I am permanently retired from full and part-time employment in the accountancy profession.
2. I undertake to immediately advise the Board of any changes in my circumstances that may affect my retired member status.
3. I will be bound by the rules, regulations, Bylaws and Professional Code of Ethics now in force or amended from time to time by the Board.
4. I authorize the Board to lawfully obtain at any time, from any person or entity, any information about me that the Board considers necessary or desirable to obtain in order to process this application and to service and maintain my membership, and I authorize any such person or entity to release this information to the Board.
5. My designation, which includes “(Retired)” suffix, shall be displayed.
6. The information provided in this application is to the best of my knowledge, true and correct.
 - (Check to accept the above and to commit this application)
 - Required attachments for this application include employment retirement letter and CPD activities summary for at least 1 year prior this application.

APPLICATION FOR RESTORATION TO FORMER REGISTRATION

(Made under paragraph 25(a))

Registration No.:

- 1. Surname:
- 2. First Name:
- 3. Middle Names:
- 4. Sex:
- 5. Date and Place of Birth:

6. Present Address:

Tel. No.: E-mail

7. I hereby apply for restoration of my name in the category of;.....

Select appropriate category for you: Graduate/Associate Certified Public Accountant/Associate Certified Public Accountant in Public Practice/Fellow Certified Public Accountant/Fellow Certified Public Accountant in Public Practice.

8. Provide reason for applying for restoration;

9. I hereby undertake that if restored as a Graduate/Associate Certified Public Accountant/Associate Certified Public Accountant in Public Practice/Fellow Certified Public Accountant/Fellow Certified Public Accountant in Public Practice member of the Board, I will be bound by the Accountants and Auditors (Registration) Act, (Cap. 286) and its By-laws.

.....
Signature

.....
Date

APPEAL FORM
(Made under paragraph 33(1))



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

In order for your appeal to be considered, you must complete the following information in its entirety and submit it along with your written appeal explanation to the Executive Director within 30 days of the date you received the decision of your original hearing. Appeals received after this period will not be considered. Incomplete forms will not be considered.

Date:	
Name:	
Category registered	
Registration No.	
Contact Details:	Phone: Address: Email Address:

Statement of Appeal Concerned

State the decision you are appealing for:
State the reason why the above decision should be changed (in summary). Use a separate sheet(s) of paper to provide details of your appeal.

Date	Signature
------	-----------

For official use only do not write in this box Date received _____ Date of hearing _____ Date of notification _____
--

SECOND SCHEDULE

(Made under paragraph 14(2))

CERTIFICATES



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Membership
Temporary Certified Public Accountant

This is to certify that

having complied with conditions of registration
under *the Accountants and Auditors (Registration) Act, 2021*
is on this _____ day of _____ 20 _____
hereby registered as Temporary Certified Public Accountant

Given under the seal of the Board on
this _____ day of _____ 20 _____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____

Valid Until _____



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Membership
Temporary Certified Public Accountant in Public Practice

This is to certify that

having complied with conditions of registration
under *the Accountants and Auditors (Registration) Act, 2021*

is on this _____ day of _____ 20 _____

hereby registered as Temporary Certified Public Accountant in Public Practice

Given under the seal of the Board on

this _____ day of _____ 20 _____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____

Valid Until _____



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Membership
Associate Certified Public Accountant

This is to certify that

having complied with conditions of membership
under the *Accountants and Auditors (Registration) Act, 2021*
is on this _____ day of _____ 20 _____

admitted as Associate Certified Public Accountant

Given under the seal of the Board
on this _____ day of _____ 20 _____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____



THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Registration

Associate Certified Public Accountant in Public Practice

This is to certify that

having complied with conditions of registration under
the Auditors and Accountants (Registration) Act, 2021
is on this _____ day of _____ 20 _____

hereby registered as a
Associate Certified Public Accountant in Public Practice
Given under the seal of the Board
on this _____ day of _____ 20 _____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Membership
Associate Certified Public Accountant in Academics

This is to certify that

having complied with conditions of membership
under *the Accountants and Auditors (Registration) Act, 2021*
is on this _____ day of _____ 20_____
admitted as Associate Certified Public Accountant in Academics

Given under the seal of the Board

on this _____ day of _____ 20_____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Membership
Honorary Member

This is to certify that

having complied with conditions of membership

under *the Accountants and Auditors (Registration) Act, 2021*

is on this _____ day of _____ 20 _____

admitted as Honorary Member

Given under the seal of the Board

on this _____ day of _____ 20 _____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____



THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Registration
Accounting Technician

This is to certify that

having complied with conditions of registration under
the Auditors and Accountants (Registration) Act, 2021
is on this _____ day of _____ 20 _____
hereby registered as an Accounting Technician
Give under the seal of the Board
on this _____ day of _____ 20 _____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Membership
Fellow Certified Public Accountant

This is to certify that

having complied with conditions of membership under
the Auditors and Accountants (Registration) Act, 2021
is on this _____ day of _____ 20 _____

admitted as a
Fellow Certified Public Accountant
Given under the seal of the Board

on this _____ day of _____ 20 _____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Membership
Fellow Certified Public Accountant in Public Practice

This is to certify that

having complied with conditions of membership under
the Auditors and Accountants (Registration) Act, 2021
is on this _____ day of _____ 20 _____

admitted as a

Fellow Certified Public Accountant in Public Practice
Given under the seal of the Board
on this _____ day of _____ 20 _____

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____

THIRD SCHEDULE

(Made under paragraphs 3(e), 6(2)(d), 8(2)(c), 9(3)(e), 16(2), 18(2), 20, 22, 25(b) and (c) and 34(2))

PRESCRIBED FEES AND PENALTIES

No.	Applicable paragraph	Type of fee or charge	Amount in TZS. /USD
1	3	Application fee for registration as CPA, CPA-PP	TZS. 100,000
2	8	Application fee for registration as Accounting Technician-AT	TZS. 35,000
3	9	Application fee for temporary registration	USD 600 or equivalent
4	16	Annual subscription fee for CPA	TZS. 180,000
5	16	Annual subscription fee for CPA-PP	TZS. 180,000
6	16	Annual subscription fee for Graduate Accountant-GA	TZS. 120,000
7	16	Annual subscription fee for Accounting Technician-AT	TZS. 40,000
8	16	Annual subscription fee for Temporary CPA	USD 800 or equivalent
9	16	Annual subscription fee for Temporary CPA-PP	USD 900 or equivalent
10	17	Charge for failure to inform the Board of any changes of address within the time prescribed in this Bylaws	TZS. 200,000
11	3	Application fee for registration as CPA in Academics	TZS. 100,000
12	24	Application fee for retired member	TZS. 100,000
13	19(6)	Application fee for approved CPD provider	TZS. 500,000 or five percent upfront of the estimated CPD event collection fee whichever is greater
14	25	Application fee for re-admission of retired member	TZS. 500,000
15	30	Application fee for restoration to practicing member	TZS. 500,000
16	34	Appeal Fee	TZZS. 1,000,000
17	16	Annual subscription fee for CPA in Academics	TZS. 180,000
18	17	Charge for failure of a member to inform the Board of any changes of address within the time prescribed in this Bylaws	TZS. 200,000
19	21	Charge for failure to attain the required CPD hours: TCPA or TCPA-PP who have 0 to 29 Continuing Professional Development hours	USD 500 or equivalent
20	21	Charge for failure to attain the required CPD	USD 300 or

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		hours: TCPA or TCPA-PP who have attained 30 to 39 Continuing Professional Development hours	equivalent
21	21	Charge for failure to attain the required CPD hours: CPA or CPA-PP who have 0 to 29 Continuing Professional Development hours	TZS 750,000
22	21	Charge for failure to attain the required CPD hours: CPA, CPA-PP, TCPA or TCPA-PP who have attained 30 to 39 Continuing Professional Development hours	TZS 450,000
23	21	Charge for failure to attain the required CPD hours: Graduate Accountants who have attained 0 to 19 Continuing Professional Development hours	TZS. 400,000
24	21	Charge for failure to attain the required CPD hours: Graduate Accountants who have attained 20 to 29 Continuing Professional Development hours	TZS. 200,000

FOURTH SCHEDULE

(Made under paragraph 18(7))

CONTINUING PROFESSIONAL DEVELOPMENT GUIDELINES

1.0 INTRODUCTION

- 1.1** The National Board of Accountants and Auditors (NBAA) is an independent regulatory body for the accountancy profession established under *the Accountants and Auditors (Registration) Act, 2021*. NBAA was established in 1972 and started carrying out its activities from 15th January 1973. Since its establishment, NBAA has made a significant contribution to the development of the accountancy profession in Tanzania, particularly on promotion, registration, standards setting, regulatory and examination functions. NBAA is a member of the International Federation of Accountants (IFAC), Pan African Federation of Accountants (PAFA) and African Forum of Independent Accounting and Auditing Regulators (AFIAAR).
- 1.2** NBAA being a member of International Federation of Accountants (IFAC) is required to follow the prescribed professional education standards issued by the International Accounting Education Standards Board (IAESB). As a member of IFAC, NBAA has an obligation to monitor and provide Continuing Professional Development (CPD) opportunities to its members either through face-to-face or online.
- 1.3** The International Education Standard (IES) 7, *Continuing Professional Development*, clarifies the principles and requirements for how professional accountancy organizations measure, monitor, and enforce their continuing professional development systems. It makes it clear that all professional accountants must develop and maintain professional competence to perform their role. It requires professional accountants to record relevant continuing professional development (CPD).
- 1.4** Under the NBAA mandate, all registered members are required to comply with the applicable CPD requirements as enshrined in *the Accountants and Auditors (Registration) Bylaws 2022*. Each member of the NBAA equally has an obligation to keep up to the professional competence expectations by engaging in CPD activities. CPD is required for all registered members to maintain their professional competence and provide quality professional services.
- 1.5** The knowledge and skills required for effective functioning of a professional accountant in various avenues of practice and employment continue to change dynamically and expand rapidly. With the changing market dynamics, complexity of business operations and growing expectations from professional accountants emphatically place continued development of professional competence and learning as critical imperative.

- 1.6** With a view to enabling its members to maintain the optimum level of professional competence and to ensure high quality and standards in the professional services that they render, it is advisable that each member should plan for his/her CPD as set out in the CPD calendar for each year. CPD calendar for both traditional face-to-face and online seminars and workshops may be downloaded from the NBAA website www.nbaa.go.tz

2.0 RATIONALE FOR THE REVIEW

The existing guidelines on continuing professional development (CPD) were approved by the NBAA Governing Board during its 173rd meeting held on 29th September 2017 to be effective from 1st October 2017. Since then there has been a number of technological developments especially those related to provision of training without necessarily for individuals to travel and gather in one place. The current guidelines recognize only CPD hours obtained through traditional face-to-face seminars and workshops. Members of the accountancy professional had no option instead; they were all obliged to attend only the face-to-face seminars and workshops. In some cases, members failed to comply with the CPD requirement because of the costs and time to attend the events.

To fulfil the needs of members, NBAA appreciates the need to introduce and recognize the online CPD programmes in these guidelines. The online CPD programmes are intended to supplement the traditional face-to-face CPD programmes and give more options to members to comply with the CPD requirements. Through these revised guidelines, NBAA will be organizing both face-to-face and online CPD programmes. Online CPD programmes are part of the structured CPD and there are numerous advantages of introducing online CPD programmes including flexibility, anywhere access, cost-effective, interactive and convenience.

3.0 MEANING OF CONTINUING PROFESSIONAL DEVELOPMENT

Continuing professional development is learning by whatever means necessary, either by face-to-face or online, that helps professional accountants fulfil their present or future roles more effectively, maintain a sufficiently high standard of professional competence, and remain current in an ever-competitive job market. This will usually comprise a combination of formal and informal activities such as courses at educational training institutions, attendance at conferences, participation in committees and self-directed study. Members have a personal responsibility to develop and maintain their knowledge and skills to ensure competence throughout their careers. This can be achieved through a program of continuing professional development, which provides:

- A means by which professional accountants can take responsibility for their lifelong learning;
- A means by which professional accountants can improve their employability and professional practice;
- A framework to identify and plan for acquiring further skills needed;
- A method to plan career changes;
- A vehicle to ensure that professional standards and the code of ethics are maintained and complied with.

4.0 OBJECTIVES OF CONTINUING PROFESSIONAL DEVELOPMENT

The main objectives of the CPD programme are to enable professional accountants to:

- 4.1 Maintain and further develop professional competence to meet the ever-increasing market demands and technological advancement that required new knowledge and skills.
- 4.2 Meet stakeholder expectations by ensuring that they maintain and further develop the professional competence required to perform any particular engagement that is undertaken in order that clients may receive the advantage of competent professional service, based upon up-to-date developments in practice, legislation and techniques and other requirements of the profession.
- 4.3 Meet their ethical obligations to maintain and further develop their professional competence at the level appropriate to the types of engagements and levels of responsibility that they undertake.
- 4.4 Facilitate the members in keeping them abreast of latest developments, widening their knowledge base and improving their skills to maintain the cutting edge by providing training and expertise in critical areas. It assists members achieve constant upgrading of competence by acquiring adequate skills commensurate with accounting profession responsibilities.

5.0 THE VALUE OF CONTINUING PROFESSIONAL DEVELOPMENT

It is generally accepted that, a person's ability to maintain high levels of professional competence is achieved by continually upgrading his or her skills and knowledge. Continuing professional development (CPD) has many benefits because it;

- Fosters excellence in the professions;
- Provides a mechanism through which professionals are accountable for remaining current in their practice thus improving the professions' credibility with the public;
- Enhances and/or expands the domain of practice;
- Enhances professional image;
- Facilitates practice mobility;
- Facilitates upward movement in the value chain to clients and employers;
- Improves marketability of professionals.

6.0 NEED FOR CONTINUING PROFESSIONAL DEVELOPMENT

The explosion of knowledge and the rapid obsolescence of technology have created need in most countries to modernize their traditional education and training systems to cater with the professional developmental needs of the new information age society. The need for CPD includes;

(i) Maintaining necessary knowledge, skills and professional ethics expected as a member of the profession and keeping members up to date with developments within the profession.

(ii) Keeping member's knowledge and skills updated to match the demands of the profession and society.

(i) Constantly upgrade and update their knowledge and skills in all areas of professional work.

7.0 APPLICABILITY OF CPD REQUIREMENT

The primary responsibility for competence lies with the member and all members have an obligation to develop and maintain their professional competence, relevant to the nature of their work and professional responsibilities. CPD is compulsory and is applicable to all members whether in public practice or in business. The following members of the Board shall be required to meet the CPD hours requirement:

(i) Certified Public Accountants in Public Practice, Certified Public Accountants, Certified Public Accountant in Academics, Temporary Certified Public Accountants in Public Practice and Temporary Certified Public Accountants.

(ii) Graduate Accountants (GAs)

(iii) Accounting Technicians (AT)

8.0 EXEMPTION FROM CPD

An application for exemption from CPD requirements by members must be completed in writing. Any application to become exempt from CPD shall be submitted to the Executive Director for approval based on supporting documentation.

The following members are eligible for exemption from mandatory CPD requirements.

(i) Any professional accountant who has withdrawn from the paid workforce as a retiree in accordance with the laws governing retirement and categorized as retired member under the *Accountants and Auditors (Registration) Bylaws*. Also members who are not gainfully employed, who do not intend at any time thereafter to seek nor accept gainful employment either temporarily or permanently and who have made a written application for transfer to the retired membership category which has been accepted, are exempt from mandatory CPD requirements.

(ii) Member with long illness for more than six months will be exempted for CPD if he/she provides proof of illness for that period and that he/she can longer practice.

(iii) Member undergoing full time studies for one or more than one year in accounting related studies will be exempted for CPD provided that he/she provides proof of studies for that period.

- (iv) Other exemptions, a member may require an exemption for a valid reason other than those set out above. If a member seeks, an exemption he/she should apply as soon as reasonably possible to the Executive Director in writing setting out the reasons that he/she seeks an exemption together with any appropriate documentation. The decision to grant or refuse the exemption shall be a matter solely at the discretion of the Executive Director.

All applications for exemptions must be made in writing and must be approved by the Executive Director. When a member's status changes from any of the above exceptions, such that he or she no longer qualifies for exemption, the member is then required to meet the full CPD requirements of the Board.

9.0 REQUIREMENT OF CPD HOURS

9.1 Under the *Accountants and Auditors (Registration) Bylaws*, each member shall obtain a minimum number of CPD hours during a period of one calendar year as follows:

- (i) Forty hours (40) for Certified Public Accountants in Public Practice, Certified Public Accountants, Certified Public Accountants in Academics, Temporary Certified Public Accountants in Public Practice and Temporary Certified Public Accountants.
- (ii) Thirty (30) hours for Graduate Accountant.
- (iii) Twenty (20) hours for Accounting Technician

9.2 *The Accountants and Auditors (Registration) Bylaws, 2022* requires that at least seventy-five percent (75%) of the CPD hours attended by a member per annum shall be from the Board's CPD activities. The remaining CPD hours may be obtained from outside the Board's CPD activities. A member who has attended CPD activities other than the CPD activities conducted by the Board shall submit details of such CPD hours to the Board at the end of each calendar year. For CPD activities outside the Board's CPD activities, it is the responsibility of the member to appraise the quality of CPD activities and justify the hours claimed.

10.0 COMPETENCY AREAS

Members of the Board are required to develop and maintain the professional competence necessary to provide high quality services to clients, employers, and other stakeholders, and thereby to strengthen public trust in the accountancy profession. Key competency areas that the Board will base in preparing its annual CPD programme are:

- accounting and auditing standards
- taxation
- governance
- managerial accounting
- finance
- contemporary issues and
- sustainability issues

10.1 STRUCTURE OF CPD ACTIVITIES

Members are required to complete a minimum number of hours of relevant CPD activities, which will consist of a combination of verifiable (structured) and unverifiable (unstructured) CPD activities.

10.1.1 Structured CPD Activities

Structured CPD includes all CPD which has learning as the primary objective and which is measurable and verifiable. In order for structured CPD to be accredited, it must be measurable and verifiable.

Structured CPD learning activities include;

- (i) Workshops, Seminars & Conferences organized by the Board.
- (ii) Mentoring of Graduate Accountants (GAs).
- (iii) Serving as an Examiner for the Board's Examinations.

10.2 Unstructured CPD Activities

Unstructured CPD can be defined as any form of informal learning or development of day-to-day working skills achieved through self-study and/or informal training. Unstructured CPD can be measurable but is not verifiable.

Unstructured CPD learning activities include;

- (i) Publication of article in a journal related to accountancy profession.
- (ii) Writing papers or books related to accountancy profession.
- (iii) Attending formal technical meetings and other meetings that contribute to the development of the accountancy profession.

11.0 REPORTING AND RECORD KEEPING

It is the responsibility of every member to maintain a record of his or her CPD activities. Members must retain any documentation that will support the verification of recorded CPD hours obtained from outside the Board's CPD activities. To facilitate record keeping and administration of the CPD programme, all CPD hours obtained from the Board's CPD events (either through face-to-face or online) will be automatically recorded in the Members and Examination Management Systems (MEMS) account of each member participated in the event.

Calculation of CPD hours are guided by the following;

11.1 Structured CPD Activities.

- (i) Eight (8) CPD hours are earned by attending a one-day workshop, seminar or conferences organized by the Board.
- (ii) Two (2) CPD hours are earned by participating in one online CPD event of hour (minimum of 60 minutes constitutes one hour). To qualify for 2 CPD hours one must attempt and successfully pass three online questions.
- (iii) Ten (10) CPD hours are earned by mentoring at least five Graduate Accountants (GAs) at the end of each mentoring year.

- (iv) Five (5) hours will be earned for a member serving as examiner of the Board's examinations for each session.
- (v) If a member is registered by NBAA as new members after June of a year his/her CPD requirement will be to record at least;
 - Twenty hours (20) for Certified Public Accountants in Public Practice, Certified Public Accountants, Certified Public Accountants in Academics, Temporary Certified Public Accountants in Public Practice and Temporary Certified Public Accountants.
 - Fifteen (15) hours for Graduate Accountant.
 - Ten (10) hours for Accounting Technician

11.2 Unstructured CPD Activities

Unstructured CPD can be defined as any form of informal learning or development of day-to-day working skills achieved through self-study and/or informal training. Unstructured CPD can be measurable but is not verifiable.

The CPD hours for unstructured CPD activities shall be approved by the Executive Director after submission of evidence but will not exceed 10 CPD hours per year.

12.0 ADMINISTRATION OF CPD HOURS

CPD Structure	Monitoring
Structured learning	NBAA
Unstructured learning	Member Member shall submit self-declaration and evidence of respective learning activities.

13.0 NON-COMPLIANCE WITH CPD REQUIREMENTS

A member who, without cause, fails to attain the required Continuing Professional Development hours shall pay a penalty fee as prescribed in the Third Schedule of *the Accountants and Auditors (Registration) Bylaws, 2022* or face disciplinary measures that the Board may consider appropriate.

FIFTH SCHEDULE

(Made under paragraph)

REQUIREMENTS

REQUIREMENT	MEMBER CATEGORY								Ret-M	Hon-M
	ACPA-PP	ACPA	ACPA-A	TACPA-PP	TACPA	GA	AT	AP		
Annual Subscription Fees	APP	APP	APP	APP	APP	APP	APP	APP	NA	NA
Continuous Professional Development (CPD)	APP	APP	APP	APP	APP	APP	APP	APP	NA	NA
Certificate of practice	APP	APP	APP	APP	APP	NA	NA	NA	NA	NA
Signing of declaration in the financial statements	APP	APP	NA	APP	APP	NA	NA	NA	NA	NA
Signing of audit opinion	APP	NA	NA	APP	NA	NA	NA	NA	NA	NA
Registration of practicing firm	APP	APP	APP	APP	APP	NA	NA	NA	NA	NA

1. ACPA-PP – Associate Certified Public Accountant in Public Practice
2. ACPA – Associate Certified Public Accountant
3. ACPA-A - Associate Certified Public Accountant Academics;
4. TACPA-PP – Temporary Associate Certified Public Accountant in Public Practice
5. TACPA - Temporary Associate Certified Public Accountant
6. GA - Graduate Accountant
7. AT - Accounting Technician
8. AP - Approved Accountant
9. Hon-M - Honorary Member
10. Ret-M - Retired Member
11. NA - Not Applicable
12. APP – Applicable

Dar es Salaam,
22nd May, 2022

SYLVIA SHAYO TEMU,
*Chairman of the National Board of
Accountants and Auditors*