

GOVERNMENT NOTICE NO. 794 published on. 6/9/2024

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

**BY-LAWS**

*(Made under section 45)*

THE ACCOUNTANTS AND AUDITORS (TRAINING AND EXAMINATIONS)  
(AMENDMENT) BY-LAWS, 2024

Citation  
GN. No.  
486 of 2023

1. These By-laws may be cited as the Accountants and Auditors (Training and Examinations) (Amendment) By-laws, 2024 and shall be read as one with the Accountants and Auditors (Training and Examinations) By-laws, 2023 hereinafter referred to as the “principal By-laws”.

Amendment of  
Title

2. The principal By-laws are amended in the title by deleting figure “2022” and substituting for it figure “2023”.

Amendment of  
paragraph 3

3. The principal By-laws are amended in paragraph 3 by deleting the definition of the term “cessation” and substituting for it the following:  
““cessation” means bar from sitting for Board examinations due to the reasons stipulated under paragraph 19;”.

Amendment of  
paragraph 8

4. The principal By-laws are amended by deleting paragraph 8 and substituting for it the following:  
“Examination registration “8.-(1) Upon payment of examination fee, the candidate shall be required to apply for examination registration by using Form 1B set out in the First Schedule.

(2) The Board shall evaluate the application submitted under subparagraph (1) to determine-

(a) eligibility to sit for the examination; and

(b) certification of the examination entry form by a recognised tuition provider, where a candidate has opted to attend the training programs provided by the tuition provider.”.

Amendment of paragraph 9

5. The principal By-laws are amended in paragraph 9(4) by deleting the word “determine” and substituting for it the word “consider”.

Amendment of paragraph 13

6. The principal By-Laws are amended in paragraph 13 by deleting subparagraph (1) and substituting for it the following:

“(1) The Board shall consider the request from the candidates with special needs submitted to it during registration or at any time before commencement of examinations.”.

Amendment of paragraph 16

7. The principal By-laws are amended in paragraph 16 by deleting the word “may” appearing in subparagraphs (4) and (5) and substituting for it the word “shall”.

Amendment of paragraph 28

8. The principal By-laws are amended in paragraph 28(2) by deleting the words “filing and submit” and substituting for them the words “filling and submitting”.

Rearrangement of paragraphs 35 and 36

9. The principal By-laws are amended by rearrange paragraph 35 as paragraph 36 and paragraph 36 as paragraph 35.

Amendment of paragraph 37

10. The principal By-laws are amended in paragraph 37-

- (a) in subparagraph (3) by adding immediately after the words "by it" the words "within seven days after receiving the application"; and
- (b) in subparagraph (4) by deleting the words "and conclusive".

Amendment of paragraph 43

11. The principal By-laws are amended by deleting paragraph 43 and substituting for it the following:

"Suspension and re-enrolment

43.-(1) Where a person is alleged to have committed a disciplinary offence and the act or omission constitutes a criminal offence under these By-laws or any written law, the Committee shall suspend such person from sitting for the Board's examinations or participating in the Board's activities as the case may be until after the conclusion of the criminal proceedings.

(2) A candidate who has been discontinued from sitting for the Board's examinations on any ground other than involvement in an examination irregularity may be enrolled again after the lapse of one year, subject to having satisfied the applicable entry requirements."

Amendment of paragraph 44

12. The principal By-laws are amended in Paragraph 44 by repealing paragraph 44 and replacing for it the following:

"Admission after cessation

44. A person who has ceased to be the Board's candidate on disciplinary grounds or involvement in an examination irregularity pursuant to paragraph 19 may apply for re-admission after five years."

- Deletion of paragraphs 45 and 46
13. The principal By-laws are amended by deleting paragraphs 45 and 46.
- Amendment of paragraph 49
14. The principal By-laws are amended in paragraph 49(3) by deleting the words “upon payment of”.
- Amendment of paragraph 50
15. The principal By-laws are amended in paragraph 50 by-
- (a) adding immediately after subparagraph (2) the following:
- “(3) The users of library and study lobby shall be required to observe the rules of library and study lobby as set out in the Fifth Schedule.”; and
- (b) renaming subparagraph (3) as subparagraph (4).
- Amendment of First Schedule
16. The principal By-laws are amended in the First Schedule by deleting reference to “paragraphs 3 and 8” appearing in the enabling provision and substituting for it reference to “paragraphs 3(2), 8(1), 10(3), 18(6), 28(2), 29(2) and 37(2)”.
- Amendment of Third Schedule
17. The principal By-laws are amended in the Third Schedule-
- (a) by deleting item 4.2.2.3 and substituting for it the following:
- “4.2.2.3. The candidate who opts to attend the training programs conducted by the tuition provider has met the minimum training requirements.”;
- (b) in item 7.1.2 by deleting the phrase “For a candidate who has already been registered, the fee is payable every year in the month of January. This fee shall be paid annually by every candidate as long as he/she is registered as a candidate with the Board and wishes to remain in the register of candidates”;
- (c) by deleting item 7.1.10 and substituting for it the following:

“7.1.10: Review

A person who wishes to apply for review against the decision of the Board shall be required to fill in Form 6A and pay fees prescribed in the Fourth Schedule.”;

- (d) by deleting Form 6B;
- (e) by deleting item 8.0 and substituting for it the following:

“8.0 TRAINING TO SIT FOR THE BOARDS EXAMINATIONS

A candidate who opts to sit for the Board’s examinations may undergo training of not less than six months per examination level. Evidence of training has to be vouched by tuition provider where such training was undertaken. The examination entry form shall be certified by a tuition provider to show evidence of minimum attainment of training incase the candidate has undergone the training.”;

- (f) in item 10.1.12 by deleting the words “at the discretion of the Board”;
- (g) in item 17.3.2 by deleting subitem (a) and substituting for it the following:

“Security: There should be security to both the candidate’s property and the NBAA property.”; and
- (h) in item 22.1.1 by deleting the sentence that reads “The Conversion Scheme is shown in the Fifth Schedule to these By-laws.”.

Amendment of  
Fourth  
Schedule

18. The principal By-laws are amended in the Fourth Schedule by-

- (a) deleting items 1, 14 and 15; and
- (b) renumbering items 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 16, 17, 18, 19, 20, 21 and 22 as items 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 respectively.

Addition of  
Fifth Schedule

19. The principal By-laws are amended by adding immediately after the Fourth Schedule the following:

“  
FIFTH SCHEDULE

*(Made under paragraph 50(3))*

RULES FOR USE OF LIBRARY AND STUDY LOBBY

1.0 Introduction

The National Board of Accountants and Auditors (NBAA) is an accountancy professional body in the country, established under the Auditors and Accountants (Registration) Act, (CAP 286). Under this Act, the Board has been charged among other things to monitor the conduct of professional examinations in accountancy and auditing. In so doing it is supposed to promote and provide opportunities and facilities for the study of and training in accountancy, auditing and allied subjects.

1.1 Library and Study Lobby Facilities

The Board facilitates for the study through the provision of Library and Study Lobby services. The Library provides NBAA students, staff and members with library facilities that enable them to conduct their studies/research effectively. The NBAA library maintains a collection of about 10,000 publications and information materials in accountancy and allied subjects. These include books, periodicals, seminar papers, CDs, government publications, NBAA archival materials, NBAA manuals, study kits and other related materials. The library also holds NBAA past examination papers and suggested solutions, detailed examiners' reports, Accountant magazine, Accountancy journals, accounting/auditing standards and guidelines, students' study manuals, International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs), International Standards of Auditing (ISAs), Tanzania Financial Accounting Standards (TFASs) and other relevant publications.

2.0 Rules on the Use of the Library and Study Lobby Facilities

The purpose of these rules is to provide guidance on the operation of the Library and Study Lobby facilities in order to ensure that the Library and Study Lobby is being utilized effectively and efficiently (at maximum level) and properly maintained.

3.0 Do's and Don'ts

3.1 Dos

3.1.1 The use of portable computer is permitted in the Library and Study Lobby facilities to allow them use soft copy learning materials.

- 3.1.2 All users must follow the dress code allowed while visiting the Library and Study Lobby.
- 3.1.3 The users shall be allowed to come with their private learning materials and use them at the Library and Study Lobby facilities to conduct their private studies.
- 3.1.4 The users shall be allowed to sit as a group and hold their study discussions but in a low tone voice without disturbing others.
- 3.1.5 Library and Study Lobby Users may be allowed to borrow books from the Library and use them in the Library and Study Lobby facilities. No book shall be loaned for use out of the Library and Study Lobby facilities.
- 3.1.6 A Library and Study Lobby User shall be allowed to borrow one textbook at a time
- 3.1.7 A Library and Study Lobby User shall be and he/she be required to surrender his/her official recognized Identity Card i.e. Pass Port, National Identity Card, Valid Driving License or Staff Identity Card (for those who are employed) when they want to borrow books for use in the Study
- 3.1.8 A Library and Study Lobby User shall be required to switch of his/her mobile phones or put into silent mode before entering the Library and Study Lobby facilities.
- 3.1.9 All Library and Study Lobby Users shall be required to keep the environment clean.
- 3.2 Don'ts
  - 3.2.1 Do not place your feet on furniture and/or sitting on tables
  - 3.2.2 Do not reserve seats by placing personal effects on the seats or reading tables.
  - 3.2.3 Do not bring food into the Library and Study Lobby facilities.
  - 3.2.4 Do not keep Library and Study Lobby books on the floor.
  - 3.2.5 Do not engage yourself in any misbehaviors including making noises
  - 3.2.6 Do not smoke in any area in the Library and Study Lobby facilities.
  - 3.2.7 Do not write in or on, mark, or otherwise deface or damage learning materials in any way including removal of a page(s) from a book
  - 3.2.8 Do not write/ put stickers, papers on the walls, floor or on the benches
  - 3.2.9 Do not re-arrange the benches in the Library and Study Lobby facilities

4.0 Loss and Damage of Learning materials temporarily loaned from Library and Study Lobby

4.1 Damaged books will be charged as a lost book or the re-binding costs whichever is appropriate.

4.2 Lost book shall be compensated

5.0 Management of the Library and Study Lobby facilities

General Management

The Library and Study Lobby facilities shall be managed by Head of Library Unit in cooperation with Corporate Services Department. Library and Study lobby staff shall rotate to attend the users, maintaining security of the learning materials and the facility at large. The facility shall be opened from 08:00 hours to 20:00 hours to give enough time for the users to conduct their studies.”.

Dar es Salaam,  
20<sup>th</sup> August, 2024

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