

GOVERNMENT NOTICE NO. 795 published on. 6/9/2024

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

BY-LAWS

(Made under section 45)

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

- Citation
GN. No.
487 of 2023
1. These By-Laws may be cited as the Accountants and Auditors (Practising) (Amendment) By-Laws, 2024 and shall be read as one with the Accountants and Auditors (Practising) By-Laws, hereinafter referred to as the “principal By-Laws”.
- Amendment of paragraph 3
2. The principal By-Laws are amended in paragraph 3 by deleting the definitions of the terms “certificate of registration” and “Firm”.
- Amendment of paragraph 31
3. The principal By-Laws are amended in paragraph 31 by deleting figure “33” and substituting for it figure “32”.
- Amendment of paragraph 32
4. The principal By-Laws are amended by deleting paragraph 32 and substituting for it the following:
- “Cessation of membership
- 32.-(1) The membership of the registered members shall cease upon occurrence of any of the following:
- (a) withdrawal of certificate of registration;
 - (b) transfer of member to another register or re-classification of registration;
 - (c) death of a member;
 - (d) bankruptcy or insolvency proceedings against a member;
 - (e) serious and long-term illness

which makes a member incapable of performing his duties; or

(f) permanent insanity.

(2) Upon cessation of membership under subparagraph (1), any existing certificate of practice issued shall be returned to the Board for cancellation.

(3) Subject to section 21 of the Act, upon cessation, a person who ceases to be a member shall hand over any existing appointment to a firm mentioned in the arrangements submitted to the Board for the continuity of the assignments.”.

Amendment of paragraph 34

5. The principal By-Laws are amended in paragraph 34 by adding immediately after subparagraph (i) the following closing phrase:

“commits an offence and on conviction shall be liable to-

- (i) de-registration from the membership of the firm; or
- (ii) suspension for a period of not less than two years.”.

Addition of new paragraph 35

6. The principal By-Laws are amended by adding immediately after paragraph 34 the following:

“Procedure for Appeal

GN. No. 1 of 2024

35. A person who is aggrieved by any decision of the Board under these By-Laws may appeal to the Appeals Board in accordance with the Accountants and Auditors (Appeals Board) Rules.”.

Accountants and Auditors (Practising) (Amendment)

GN. NO.795 (Contd.)

Renumbering
of paragraph 35

7. The principal By-Laws are amended by renumbering paragraph 35 as paragraph 36.

Dar es Salaam,
....., 2024

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