

GOVERNMENT NOTICE No. 793 published on. 6/9/2024

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

BY-LAWS

(Made under section 45)

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

- Citation
GN. No.
488 of 2023
1. These By-laws may be cited as the Accountants and Auditors (Registration) (Amendment) By-laws, 2024 and shall be read as one with the Accountants and Auditors (Registration) By-laws, 2023, hereinafter referred to as the “principal By-laws”.
- Amendment of paragraph 25
2. The principal By-laws are amended in paragraph 25(2) by deleting the word “revoke” and substituting for it the word “restore”.
- Amendment of paragraph 31
3. The principal By-laws are amended in paragraph 31 by-
- (a) deleting subparagraph (5); and
 - (b) renumbering paragraph (6) as paragraph (5).
- Addition of paragraph 31A
4. The principal By-laws are amended by adding immediately after paragraph 31 the following:
- “Disciplinary procedures 31A.-(1) Where a registered member is alleged to have committed a disciplinary offence that may result into sanctions by the Committee, he shall be entitled to a fair hearing.
- (2) Subject to the provisions of subparagraph (1), the Committee shall investigate the alleged offence to ascertain whether there are grounds for a hearing to be held

against the registered member.

(3) Where a hearing is to be held, the Committee shall notify a registered member of the allegations in a form and language that the alleged registered member can reasonably understand and require him to lodge the defense within a reasonable time.

(4) The registered member shall be entitled to a reasonable time, depending on the circumstances and the complexity of the case, to prepare for hearing and to be assisted in the hearing by representative or fellow member.

(5) The hearing shall be held and finalised within reasonable time by the Disciplinary Committee whose members shall not have been involved by any means in the circumstances giving rise to the allegations and where necessary, appoint a team or suitable expert to advise it on the area of expertise.

(6) Evidence in support of allegations and defense shall be presented at the hearing, including the conduct of cross examination, examination in chief and rejoinder if necessary.

(7) Where the registered member has been duly served with a notice of hearing and unreasonably fails to attend the hearing, the Committee may proceed with the hearing in the absence of such member.

(8) The Committee shall, where the hearing results into the registered member being found

guilty of the allegations, give him an opportunity to put forward any mitigation factors before imposition of sanctions.

(9) Where the registered member is found guilty of the allegations, the Committee shall, communicate the decision and its reasons to the registered member concerned and remind him of the rights to appeal to the Appeals Board.”.

Amendment of paragraph 33

4. The principal By-laws are amended by deleting paragraph 33 and substituting for it the following:

“Procedure for appeal

GN. No. 1 of 2024

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

Deletion of paragraph 34

5. The principal By-laws are amended by deleting paragraph 34.

Amendment of paragraph 36

6. The principal By-laws are amended in paragraph 36 by deleting subparagraph (c).

Amendment of First Schedule

7. The principal By- laws are amended in the First Schedule by deleting Form 1J.

Amendment of Third Schedule

8. The principal By-Laws are amended by deleting the Third Schedule and substituting for it the following:

Accountants and Auditors (Registration) (Amendment)

GN. NO.793 (COntd.)

“ _____
THIRD SCHEDULE
_____”

(Made under paragraphs 3(e), 6(2)(d), 8(2)(c), 9(3)(e), 16(1), 18(2), 20, 22(3), and 25(1))

“S/No.	Applicable paragraph	Type of fee or charge	Amount in TZS
1.	3	Application fee for registration as CPA, CPA PP and CPA in Academics	TZS. 100,000
2.	6	Application fee for registration as Associate Accountant	TZS. 180,000
3.	8	Application fee for registration as Accounting Technician - AT	TZS. 35,000
4.	9	Application fee for Temporary registration	TZS 1,620,000
5.	16	Annual subscription fee for CPA, CPA-PP and CPA in Academics	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 (TCPA)	TZS. 2,160,000
9.	16	Annual subscription fee for Temporary CPA- PP (TCPA PP)	TZS 2,430,000
10.	18	Charge for failure of a member to inform the Board of any changes of address within the time prescribed in these By-laws	TZS. 200,000
11.	20	Application fee for approved CPD provider	TZS. 500,000 or five percent upfront of the estimated CPD event collection fee whichever is greater
12.	22	Charge for failure to attain the required CPD hours: TCPA or TCPA-PP who have 0 to 29 Continuing Professional Development hours	TZS. 1,350,000
13.	22	Charge for failure to attain the required CPD hours: TCPA or TCPA-PP who have 30 to 39 Continuing Professional Development hours	TZS 810,000
14.	22	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

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15.	22	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
16.	22	Charge for failure to attain the required CPD hours: Graduate Accountants who have attained 0 to 19 Continuing Professional Development hours	TZS. 400,000
17.	22	Charge for failure to attain the required CPD hours: Graduate Accountants who have attained 20 to 29 Continuing Professional Development hours	TZS. 200,000
18.	25	Application fee for re-admission of retired member	TZS. 500,000
Amendment of Fourth Schedule	9. The principal By-laws are amended in the Fourth Schedule-		
	(a) by deleting the reference to “paragraph 18(7)” appearing in the enabling provision and substituting for it the reference to “paragraph 19(7)”; and		
	(b) in subitem (ii) of item 8.0 by inserting the word “no” between the words “can” and “longer”.		
Deletion of Fifth Schedule	10. The principal By-laws are amended by deleting the Fifth Schedule.		

Dar es Salaam,
, 2024

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