

GOVERNMENT NOTICE NO. 151 published on 31/03/2017

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

BY-LAWS

(Made under section 45)

THE ACCOUNTANTS AND AUDITORS (REGISTRATION) BY-LAWS, 2017

- Citation 1. These By-laws may be cited as the Accountants and Auditors (Registration) By-laws 2017.
- Interpretation
n
Cap 286 2. In these By-laws, unless the context otherwise requires-
“Act” means the Accountants and Auditors (Registration) Act;
“absentee member” means an accountant or auditor who is not ordinarily a resident in Tanzania and who is not working in Tanzania;
“accounts officer” means a person with a Bachelor degree or equivalent registered by the Board having met the conditions stipulated for that registration;
“accounting technician” means a person registered by the Board having met the conditions stipulated for that registration;
“Associate Member” 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 main Act;
“Continuing Professional Development” and in its acronymy referred to as CPD means a post qualifying training programme for a registered NBAA resident or non-resident member and may include the attendance of any such member of technical workshops, accounting seminars, examinations setting or contributions to professional journals etc, and done in accordance with the NBAA guidelines on CPD;
“fellow member” means a person registered by the Board as such

- and having met the conditions stipulated for that registration;
- “foreigner” means a person who is not a citizen of the United Republic of Tanzania;
- “graduate accountant” means a person who has successfully completed the professional examination as recognized by Board but lacks the working experience to qualify for registration as certified public accountant;
- “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 Graduate Accountant 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;
- “Professional Accountant” means a person who-
- (a) has expertise in the field of accountancy, achieved through formal education and practical experience;
 - (b) demonstrates and maintains competence;
 - (c) complies with a code of ethics;
 - (d) is held to a high professional standard; and
 - (e) is subject to enforcement by a professional accountancy organization or other regulatory mechanism;
- “Public Accountant” means an accountant whose services are available to the public at large who renders accounting or auditing services;
- “retired member” means any professional accountant who has withdrawn from the paid workforce as a retiree in accordance with the laws governing retirement;
- “Service period” in relation to Graduate Accountants or Accounting Technician means a period of relevant practical pre-qualification or post qualification experience one has served; and
- “Temporary member” means a person who is not a citizen of the United Republic of Tanzania; and who qualifies to be registered by the Board as such and has met the conditions stipulated for that registration.

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

Categories
of
Registration

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

- (a) Fellow Accountants;
- (b) Associate Accountants;
- (c) Graduate Accountants; and
- (d) Accounting Technicians.

Registration
of Certified
Public
Accountants

4.-(1) Subject to sections 10, 11, 12 and 15 of the Act, a person who wants to practice as a Certified Public Accountant or, as the case may be, Certified Public Accountant in Public Practice shall apply for registration with the Board in form A1 as prescribed in the First Schedule.

(2) An applicant shall submit the duly completed application form 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) two recent passport size photographs of the applicant;
- (d) names and addresses 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.

Registration
of Graduate
Accountant

5. Subject to section 13 of the Act, a person eligible for registration as a Graduate Accountant shall immediately be transfer to the Board's register of members after successful completion of the Board's Certified Public Accountant Examination.

Upgrade of
registration
to Associate
Accountant

6.-(1) A Graduate Accountant shall be eligible for upgrade of registration to Associate Certified Public Accountant 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 which shall be sufficient proof of actual work experience and upon application as such to the Board in Form A1 as prescribed in the First Schedule.

(2) A duly completed application form referred to under

sub-bylaw (1) shall be accompanied with-

- (a) copy of relevant certificates issued by the Board;
- (b) names and addresses of employer and two professional accountants registered with Board to act as referees;
- (c) two recent passport size photographs of the applicant; and
- (d) proof of payment of the prescribed non-refundable application fees as prescribed in the Third Schedule.

Upgrade of
registration
to Fellow
Accountant

7. A person shall be eligible for upgrade of registration as Fellow Accountant if he satisfies the Board that:

- (a) he has been an Associate Certified Public Accountant 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 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 years;
 - (ii) preparation and presentation of at least five papers related to the accountancy profession in accounting; or
 - (iii) auditing forum or publishing at least three articles in the NBAA Accountant Journal;
- (b) in case of a person whose practice was based outside the United Republic-
 - (i) he has been a Fellow Certified Public Accountant or Fellow Certified Public Accountant in Public Practice with a good standing performance in recognized professional accountancy body of equivalent standing existing outside Tanzania; or
 - (ii) he has been an Associate Accountant with a good standing performance record of a recognized professional accountancy body of equivalent standing existing outside Tanzania for seven years' prior his application for fellow membership.

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

Registration
of
Accounting
Technician

8.-(1) Subject to section 14 of the Act, 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 A2 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; and
- (c) proof of payment of the non refundable application/registration fee as prescribed in the Third Schedule;
- (d) for either applicant referred to under paragraph (a) or (b).

Temporary
registration
of Certified
Public
Accountant

9.-(1) Subject to section 15 of the Act, a person eligible for temporary registration as a Certified Public Accountant or as the case may be Certified Public Accountant in Public Practice shall-

- (a) in the case of temporary registration by a person who is a foreigner, make application for registration with the Board in a Form A1 as prescribed in the First Schedule; and
- (b) in the case of temporary registration by any other person other than a foreigner, make application for temporary registration to the Board in the manner provided under regulation 4.

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

- (a) certified copies of relevant certificates issued by a professional accountancy body of equivalent standing existing outside Tanzania;
- (b) name and address of employer to act as a referee;
- (c) proof of employment with a local employer;
- (d) two recent passport size photographs of the applicant;

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

and

(e) proof of payment of the prescribed non- refundable application fees as prescribed in the Third Schedule.

(3) Every person applying for registration under sub-regulation (1)(a) shall-

(a) be required to sign an undertaking that upon registration, that person shall observe the provisions of the Act, By-Laws, Regulations and other Pronouncement in force;

(b) not use the designation or designatory letters 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;

(d) proof that he has passed two conversion papers in local taxation and company law and on such other terms as the Board may, from time to time, determine.

(4) The Board shall, upon consideration of the application under this regulation, grant a successful applicant with a temporary registration certificate for certified public accountant, or as the case may be, certified public accountant in public practice.

Registration of accountant of member state

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

Registration certificate

11. The Board shall, upon consideration of application under these Regulations, grant to a successful applicant a certificate of registration for each respective category of registration.

Description and designatory letters

12. A person holding a Certified Public Accountant Certificate may use the designatory letters CPA before his name.

Reciprocal Membership

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

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

- (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 (IES) 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.

Annual
subscription
fee

14.-(1) Upon admission into the register, every registered person shall pay to the Board an annual subscription fee as prescribed in the Third Schedule.

(2) Every registered accountant shall pay an annual subscription fee on the first day of July of each year upon receiving a demand note from the Board for payment of the annual subscription fee sent at his last known address, at least two months before the due date.

Change of
Address

15.-(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 sub regulation (1) shall, upon notice by the Board, be eligible to pay the Board a penalty for non compliance as prescribed in the Third Schedule.

Continuing
Professional
Development
Programmes

16.-(1) Every registered person shall participate in Continuing Professional Development Programs organized by the Board for that purpose.

(2) Every Graduate Accountant shall attend a minimum of thirty (30) hours of continuing professional development annually.

(3) Every Accounting Technician shall attend a minimum of twenty hours of continuing professional development annually.

(4) Every Certified Public Accountant in Public Practice, Certified Public Accountant and Temporary Certified Public Accountant shall attend at least forty hours of continuing professional development every year.

(5) In any case at least seventy-five percent of the Continuing Professional Development hours attended by a member per annum shall be from the Board's Continuous Professional Development activities.

(6) Every Continuing Professional Development activity shall be conducted as per the guidelines on Continuing Professional Development that shall be issued by the Board from time to time.

(7) A registered person 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.

Non
Compliance
with CPD
requirements

17.-(1) At the end of each calendar year the Board shall issue a thirty days notice of intention to impose penalty to a registered person who has not attained the required Continuing Professional Development hours.

(2) A registered person served with a notice under sub-regulation (1) shall, within twenty-one days from receipt of the notice show cause as to why the Board should not impose a penalty for non compliance with the requirements of sub-regulation (1).

(3) A registered person who, without cause, fails to attain the required Continuing Professional Development hours shall pay to the Board a penalty fee as prescribed in the Third Schedule.

(4) For the avoidance of doubt, the term registered person referred to under this regulation means-

- (a) a temporary registered Certified Public Accountant not being a Tanzanian;
- (b) a temporary registered Certified Public Accountant in Public Practice not being a Tanzanian; or
- (c) a Certified Public Accountant in Public Practice who is a Tanzanian.

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

Deletion of persons from register and list

18. 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.

Penalty for late payment of fees

19.-(1) Registered person or audit firm that fails to pay in time the prescribed subscription fee shall, after a lapse of grace period of three months from the due date, and in addition to the fee due, be liable to pay-

- (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 person who fails to pay the prescribed subscription fee for three consecutive years from the date the fee is due shall, in addition to the payment of the fees due, be deregistered by the Board.

Retired Member

20.-(1) A person who retires from service after practicing for more than twenty years as a registered accountant shall be eligible, upon application to the Board, to be enrolled as a retired member provided he meets the following requirements:

- (a) has fully withdrawn from the paid workforce as retiree in accordance with the laws governing retirement or fully withdrawn from regular accounting, auditing and tax activities;
- (b) has paid all his dues up to the date of application for retired member status;
- (c) has clocked the required hours for Continued Professional Development up to the date of application for retired member status;
- (d) has not been transferred to inactive status (dormant), or been suspended or disbarred from professional practice; and

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

(e) has not been declared bankrupt.

(2) A person may apply for retired member status by completing and submitting to the Board an application Form A4 as prescribed in the First Schedule.

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

(4) A retired member shall remain a member of the accountancy profession under the retired status up to the age of seventy five years whereupon his status shall expire.

(5) A retired member who has attained the age of seventy five years may wish to apply for an extension of membership for a term of two years renewable once under the status of retired member.

Rights
enjoyed by
retired
Members

21.-(1) A person conferred with retired member status shall enjoy the following rights-

- (a) pay annual subscription fee less of 25% of the required annual fee in the category he is registered; and
- (b) not be obliged to attend Continuing Professional Development activities.

(2) The Board shall have the right to revoke the registration status of retired member upon establishing that such individual is in fulltime or part time employment as accountant, auditor or tax consultant.

Restoration
to Regular
registered
person

22. Any retired member who wishes to change his membership status from retired to regular registered person shall-

- (a) apply for a change in membership status by completing an application Form A1 as prescribed in the First Schedule;
- (b) pay re-admission fee as prescribed in the Third Schedule;
- (c) pay full amount of the prescribed membership annual subscription fees ; and
- (d) sustain professional competence through Continuing Professional Development.

Re-
registration

23. Any Graduate Accountant, Accounting Technician,

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

Associate Certified Public Accountant or Fellow Certified Public Accountant whose registration has been canceled in terms of the Act may be re-registered by the Board on such terms and conditions as the Board may deem fit.

Code of ethics for professional accountants

24.-(1) A Certified Public Accountant or Certified Public Accountant in Public Practice shall comply with the requirements enshrined in the IFAC Code of Ethics for Professional Accountants.

(2) The Board shall, for the purpose of enhancing awareness, cause to be issued in the gazette or website of the Board, regular updated version of the IFAC Code of Ethics for Professional Accountants.

General offences against auditors

25.-(1) A person that-

- (a) fails to comply with the IFAC Code of Ethics for Professional Accountants;
- (b) obstructs the Board from conducting audit quality review of a firm;
- (c) provides misleading information to the Board;

Commits an offence and shall be liable to-

- (a) be deregistered as a member of the firm;
- (b) be suspended for a period of not less than two years.

Revocation

26. The National Board of Accountants and Auditors (Membership and Registration) By Laws 2013 shall be revoked upon coming into operation of these Bylaws.

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

—————
FIRST SCHEDULE
—————

FORM A1

(NBAA)
THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

lease return this form to:
The Executive Director,

REG. NO. NBAA/RG

G.N. No. 151 (contd.)

National Board of Accountants and
Auditors, P.O. Box 5128,
DAR ES SALAAM

(Please read guidance notes first and fill form using block capitals)

**APPLICATION FOR REGISTRATION AS AN ACCOUNTANT/ CERTIFIED
PUBLIC ACCOUNTANT IN PUBLIC PRACTICE**

(Made under Paragraph 4(1))

I, hereby apply for registration as a Certified Public
Accountant/Certified Public Accountant in Public Practice **(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:
.....
Tel. No.: E-mail
7. Permanent Address: Tel. No.:
8. Country of Residence:
9. Nationality:
10. Previous nationality, if any:
11. Period of Residence in Tanzania:
12. Particulars of Previous Registration and/or refusal of registration:
.....
13. Particulars of conviction of criminal offences and professional misconduct if any
(See note 2)
.....
.....

G.N. No. 151 (contd.)

PART II : ACADEMIC QUALIFICATIONS

14. (a) Particulars of Secondary and other institutions attended:

School/College/Private Tuition attended	Date	Qualification(s) Obtained with dates
.....
.....
.....

(b) Accounting Qualifications:

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

PART III: EMPLOYMENT

15. Name and address of your present employer:

.....

16. Nature of employer's business:

.....

17. Current Position held:

.....

18. EXPERIENCE: Please give full details of your Accounting/Auditing experience during the last five years.

EXPERIENCE PARTICULARS	EXPERIENCE PARTICULARS

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

19. **SUMMARY OF POSITIONS HELD WITH EMPLOYERS TO-DATE**

Please give details of previous and present appointments, starting with your present post, listing backwards:

FULL DETAILS OF POSITION HELD	NAME & ADDRESS OF EMPLOYER	DATE	
		FROM	TO

20. **CPE HOURS UNDERGONE**

Please give full details of CPE hours undergone for the last three years (use a separate sheet). You are required to produce evidence.

21. **REFEREES**

Please give 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 personal knowledge of accounting experience and character.

	Name	Postal Address	Email Address and Tel No.
1.

2.

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

-
- 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

22. DECLARATION

I, the 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:

FOR OFFICIAL USE

- 1. Date Application received:
 - 2. Registration Fees received: Receipt No.:
 - 3. Annual Subscription fees received T.shs.:
 - 4. Documentary evidence attached to the application consist of:
 - 5. Executive Director's comments:
-
.....
.....
.....
.....
.....
.....
.....
.....
.....

GUIDANCE NOTIES ON HOW TO FILL THE FORM

1. *Delete whichever is not applicable.
2. State nature of case, place and court decision.
3. **VETTING CRITERIA FOR REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS/CERTIFIED PUBLIC ACCOUNTANTS IN PUBLIC PRACTICE**

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 also submit "Practical Experience Log Book" with this application.

(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.

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.**

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

(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 ECPA. Graduate Accountants (GAs) do not qualify to be referees

4. **PHOTOCOPIES OF CERTIFICATES CERTIFIED BY YOUR ACCOUNTANCY PROFESSIONAL INSTITUTE (The Institute/ Professional Body which awarded you the certificate) or NBAA** must be enclosed with 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.
5. Please attach 2 passport/stamp size **PHOTOGRAPHS OF YOURSELF**.
6. A foreign applicant must attach a certified copy of passport.
7. A foreign applicant must provide proof of employment with a local employer;
8. A non-refundable fees ** Evidence of payment of application fess must be submitted with this application.

****Rates as decided upon by the Governing Board
from time to time**

**** (The current rate is TSh. 70,000 for local applicants and USD.550 for foreign applicants)**

Local applicants can deposit their application fees (**TSh. 70,000**) to NBAA Collections Account number O1J1005553500 – CRDB Bank and submit bank pay in slip together with the application forms. Applicants can alternatively submit cheques together with the application forms.

Foreign applicants can deposit their application fees (**USD.550**) to NBAA Collections Account number 8702020497700 – Standard Chartered Bank Tanzania and submit bank pay in slip together with the application forms. **Bank transfer charges, if any, shall be paid by the applicant (please contact your banker for more information).**

NBAA Bank Details as follows:

Name: NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

Bank: STANDARD CHARTERD BANK TANZANIA LTD
P.O BOX 9011
DAR ES SALAAM, TANZANIA
Branch: INTERNATIONAL HOUSE
Account Number: 8702020497700
Branch Code (Swift):
SCBLTZTX

Applicants can alternatively submit cheques (for USD.550) together with the application forms.

**EVIDENCE OF PAYMENT OF APPLICATION FEES MUST BE
ATTACHED TO THE APPLICATION FORMS**

**THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
TANZANIA**

REG. NO. NBAA/RG

Please return this form to:

The Executive Director,
National Board of Accountants and Auditors,
P.O. Box 5128, DAR ES SALAAM.
Tel. +255(0)22 211890-9 FAX: +255(0) 2221746 EMAIL: info@nbaa.go.tz WEB www.nbaa.go.tz

(PLEASE read Guidance Notes First and fill form using Block Capitals)

**APPLICATION FOR REGISTRATION AS AN ACCOUNTING
TECHNICIAN**

(Made under By-Law 6(1))

PART I: PERSONAL PARTICULARS

1. Surname:
2. First Name:
3. Middle Names:
4. Sex:
5. Date and Place of Birth:
6. Present Address:
..... Tel.No.:
7. Permanent Address: Email:
8. Country of Residence:
9. Nationality:
10. Previous nationality, if any:
11. Period of Residence in Tanzania:
12. Particulars of Previous Registration and/or refusal of registration:
.....

Accountants and Auditors (Registration)

G.N. No. 151 (contd.)

13. Particulars of conviction of criminal offences and professional misconduct if any

(See note 2).

.....

.....

Qualification(s)
Obtained with dates

PART II: ACADEMIC QUALIFICATIONS

14. (a) Particulars of Secondary and other institutions attended: School/College/Private

Tuition attended

Date

G.N. No. 151 (contd.)

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

(b) Accounting Qualifications:

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

PART III: EMPLOYMENT

15. Name and address of Present Employer:

16. Nature of Employer's Business:

17. Current Position held:

18. EXPERIENCE: Please give full details of your Accounting experience during the last five years

EXPERIENCE PARTICULARS

EXPERIENCE PARTICULARS

G.N. No. 151 (contd.)

19. SUMMARY OF POSITIONS HELD WITH EMPLOYERS TO-DATE

Please give details of previous and present appointments, starting with your present post, listing backwards:

FULL DETAILS OF POSITION HELD	NAME & ADDRESS OF EMPLOYER	DATE	
		FROM	TO

20. REFEREES:

	Name	Address	Business or Profession
1.

2.

3.

21. I, the 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 Accounting Technicians.

Date: Signature:

G.N. No. 151 (contd.)

GUIDANCE NOTIES ON HOW TO FILL THE FORM

- 1. *Delete whichever is not applicable.
- 2. State nature of case, place and court decision.
- 3. VETTING ACCOUNTING TECHNICIANS

QUALIFICATIONS

Only applicants with the Accounting Technician Certificate or its equivalent will be registered in this category.

The applicants must have had at least 3-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.

- 4. PHOTOCOPIES OF CERTIFICATES CERTIFIED BY A NBAA must be enclosed with 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.
- 5. Please attach 2 passport/stamp size *PHOTOGRAPHS OF YOURSELF*. A non-refundable FEE of **Tshs. 35,000**. **must be submitted with this application.
**Rates as decided upon by the Governing Board
from time to time

Deposit your payment into the NBAA Collections Account No. 01J1005553500 – CRDB Bank and submit ORIGINAL bank pay in slip together with the application forms.

FOR OFFICIAL USE

- 1. Date Application received:
- 2. Registration Fees received: Receipt No.:
- 3. Annual Subscription fees received shs.:
- 4. Documentary evidence attached to the application consist of:
.....
- 5. Executive Director’s comments:
.....
.....
.....

(NBAA)

THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

APPLICATION FOR RETIRED MEMBER STATUS

(Made under Paragraph 20(2))

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

Name _____
Registration No. _____
Date and Year of Birth _____
Employer (at retirement) _____
Postal Address _____
Telephone: _____ Email Address: _____

Conditions

I understand that the conditions for granting of retired member status require that:

The Member is in good standing. (b) The Member has permanently retired from full time or part-time employment as accountant or auditor. (c) The Member has completed an application for retired member status and submitted it to the Board. (d) The Governing Board of the National Board of Accountants and Auditors has approved the application.

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 understand that I must not represent myself as a Certified Public Accountant or use the designation.
3. I undertake to immediately advise the Board of any changes in my circumstances that may affect my retired member status.
4. I will be bound by the rules, regulations, by-laws and Professional Code of Ethics now in force or amended from time to time by the Board.
5. 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.
6. My designation, which includes "(Retired)" suffix, shall be displayed.
7. The information provided in this application is to the best of my knowledge, true and correct.

Signed: _____ Date: _____

FOR OFFICIAL USE ONLY

- 1. Date Application received:
- 2. Annual Subscription fees outstanding Tshs/USD
- 3. Documentary evidence attached to the application consist of:
.....
- 4. Comments by Manager, Member Services Department
.....
.....
.....
.....
.....
- 5. Executive Director's comments:
.....
.....
.....

IMPORTANT INFORMATION

Eligibility

- 1. All members are eligible for applying for retired member status provided that they meet the requirements under this part.
- 2. Retired status is reserved for members who have permanently withdrawn from the paid workforce and have reached the age of fifty-five (55) years and above.
- 3. No member shall be categorized as retired member before attaining the statutory voluntary retirement age of fifty-five (55) years.
- 4. Retired status is only reserved to members who have paid their dues up to the date of retiring (in Good Standing)¹.

5. The eligibility for a retired member will include:
- Pay a reduced membership subscription fee (25% of the full fees)
 - Required to undertake least 50% of the CPE hours per annum (20 hours).
 - Have access to the Board's "Accountant Journal" as part of their annual subscription benefits package.

Transfer to Retired Member Status

This status shall apply when all of the requirements in para 6 to 21 are met:

6. The member has permanently retired from full-time employment and earning no income from part time employment as accountant or auditor.
7. The member is at least 55 years old.
8. The annual dues for members granted retired member status is 25% of regular member dues.
9. A retired member shall remain a member of the accountancy profession under retired status up to the age of seventy years and thereafter cease to be a member.
10. Upon reaching the age of seventy years, a retired member voluntarily may apply for membership for a term of two years' renewable once under the status of retired member.
11. A retired member should prove that he/she has retired from employment and he/she has no other means of obtaining income other than the pension by submitting a letter of retirement from his/her employer attached with the application form.

¹ **Any member of the Board who has paid the requisite membership fees up to the current year and who has not been transferred to inactive status (dormant), or been suspended, is a member in good standing and entitled to all of the privileges and benefits from the Board.**

G.N. No. 151 (contd.)

Exempt from Paying Annual Membership Subscription Fees

12. Members transferred to retired status shall pay a reduced membership subscription fee (25% of the full fees)
13. Members granted retired member status and declared that to carry out full or part-time work where he or she is engaged in activities of a business or financial gain are not exempt and are required to comply with the requirements of paying annual subscription fees.
14. Member granted retired status but opts to continue in public practice shall not be granted exemption and obliged to pay annual membership subscription fee in the same manner as regular member for the maximum period of ten years from the date of retirement.
15. The exemption for any individual shall be revoked upon the individual if that individual is discovered to be earning income from full-time or part-time employment as accountant or auditor.

Exempt from Continued Professional Development Scheme

16. Members who are retired and not carrying out any professional work of a business or financial nature are not required to carry out CPD.
17. This exemption does not apply to members who work with a company's auditors in providing material explanations or representations in relation to financial statements or information; or who have a statutory responsibility for the preparation of such financial statements of information; or who provide documentation to third parties who place reliance on the financial information presented.
18. Member granted retired status but opts to continue in public practice shall not be granted exemption and obliged to sustain professional competence through CPD for the maximum period of ten years from the date of retirement.
19. The exemption for any individual shall be revoked upon the individual if that individual is discovered to be full-time or part-time employed as accountant or auditor.

Application Process for Retired Status

20. Member applying for transfer of membership from regular to retired member status will be required to complete the prescribed form and submit it to the Board.
21. Member applying for transfer of membership from regular to retired member status will be required to pay transfer fee which will be determined by the Board from time to time.

Membership Renewal for Retired Member

22. A retired member who re-enters the work force is required to apply for a change in member status. The Membership, Ethics and Compliance Committee of the Governing Board will determine re-admission.
23. Upon re-admission the member will pay full amount of membership fee that regular members pay for the year and be required to sustain professional competence through CPD in the same manner as regular members up to the period of not more than five years from the date of re-admission.

Approval of the Change of Member Status

24. Change of membership status and re-admission shall be recommended by the Membership, Ethics and Compliance Committee and shall be effective when approved by the Governing

G.N. No. 151 (contd.)

Board and communicated to the member by the Board.



SECOND SCHEDULE

ACCOUNTANTS AND AUDITORS (REGISTRATION) BY LAWS, 2017

(Made under paragraph 11)

NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Practice

This is to certify that

*having complied with conditions of registration under
the Auditors and Accountants (Registration) Act, 1972*

*is on this _____ day of _____ 20_____
hereby issued with a **Certificate of Practice**
Given under the seal of the Board
on this _____ day of _____ 20_____*

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____

Valid Until _____



ACCOUNTANTS AND AUDITORS (REGISTRATION) BY LAWS, 2017

(Made under paragraph 11)

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, 1972

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. _____



ACCOUNTANTS AND AUDITORS (REGISTRATION) BY LAWS, 2017

(Made under paragraph 11)

NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

**Certificate of Registration
Temporary Certified Public
Accountant**

This is to certify that

*having complied with conditions of registration under
the Auditors and Accountants (Registration) Act, 1972*

is on this _____ day of _____ 20_____

hereby registered as a

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 _____



ACCOUNTANTS AND AUDITORS (REGISTRATION) BY LAWS, 2017

(Made under paragraph 11)

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 Auditors and Accountants (Registration) Act, 1972
is on this _____ day of _____ 20_____
admitted as an
Associate Certified Public Accountant
Given under the seal of the Board
on this _____ day of _____ 20_____*

SECRETARY TO THE BOARD

CHAIRMAN

Reg. No. _____



ACCOUNTANTS AND AUDITORS (REGISTRATION) BY LAWS, 2017

(Made under paragraph 11)

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, 1972
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. _____



ACCOUNTANTS AND AUDITORS (REGISTRATION) BY LAWS, 2017

(Made under paragraph 11)

NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate OF Registration Temporary Certified
Public Accountant in Public Practice

This is to certify that

*having complied with conditions of registration under
the Auditors and Accountants (Registration) Act, 1972
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 _____

THIRD SCHEDULE

PRESCRIBED FEES AND CHARGES

No	Applicable by-law	Type of fee or charge	Amount in TSH/USD
1.	4(2)(e)	Application for registration as CPA, CPA-PP	TSH 70,000
2.	6(2)(c)	Application for registration as Accounting Technician	TSH 35,000
3.	9(2)(e)	Application for temporary registration	USD 550
4.	14(1)	Annual subscription fee for CPA	TSH 130,000
5.	14(1)	Annual subscription fee for CPA-PP	TSH 180,000
6.	14(1)	Annual subscription fee for Graduate Accountant	TSH 75,000
7.	14(1)	Annual subscription fee for Accounting Technician	TSH 30,000
8.	14(1)	Annual subscription fee for Temporary CPA	USD 700
9.	14(1)	Annual subscription fee for Temporary CPA-PP	USD 800
10.	15(2)	Failure to inform the Board of any changes of address within the time prescribed in this By-laws	TSH 500,000
11.	17(3)	Failure to attain the required Continued Professional Development hours	USD 500 or equivalent

Dar es Salaam,
4th March, 2017

. ISAYA I. JAIRO,
*Chairman of the National Board of
Accountants and Auditors*