

**THE CONSTITUTION
OF
THE TANZANIA ASSOCIATION OF TAX CONSULTANTS(TATC)**

11th November 2022

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PREAMBLE

We, the members of the Tanzania Association of Tax Consultants, who met on 11th November 2022 at the Institute of Tax Administration (ITA), Mikocheni B Kinondoni District, Dar es Salaam do hereby associate ourselves to the drafting and the existence of this Constitution which stipulates the objectives, functions, organization structure, leadership, membership and matters relating to Finance of the Association

1. Definitions and interpretation

1.1 Definitions

In this Constitution unless the contrary intention appears:

“Associate member” is a person who is a member of the Association by virtual of Article 5.2 of this Constitution

“Honorary Member” is a person who is a member of the Association by virtual of Article 5.3 of this Constitution

“Member” is any individual who by his own free will joins the association and subscribes to it in accordance to this Constitution

“Ordinary member” is a person who is a member of the Association by virtual of Article 5.1 of this Constitution

“Student member” is a person who is a member of the Association by virtual of Article 5.4 of this Constitution

“Tax consultant” is an individual who is registered by the Commissioner General of Tanzania Revenue Authority or/and Commissioner of Zanzibar Revenue Board to practice as a tax consultant

“Tax laws” includes-

- (a) a law listed in the First Schedule to the Tanzania Revenue Authority Act but does not include the East African Community Customs Management Act;

- (b) Laws which are administered by Zanzibar Revenue Board for the part of Zanzibar
- (b) any other law providing for administration of tax by the Authority;
- (c) any international agreement concluded under section 7; and
- (d) Any regulations made under this Act or made under any Act mentioned in paragraph (a) or (b);

1.2. Interpretation

In this Constitution, unless the subject or the context otherwise requires:

- (a) Words and phrases which are given a special meaning by any Tax Act currently in force in the United Republic of Tanzania have the same meaning in this Constitution;
- (b) Words in the singular include the plural and vice versa;
- (c) Words importing a gender include all other genders;
- (d) Persons include companies and corporations and vice versa;
- (e) Headings are inserted for convenience and do not affect the interpretation of this Constitution;
- (f) “Including” and other similar words are not words of limitation;
- (g) General words following words describing a particular class or category are not restricted to that class or category;
- (h) A duty, obligation, covenant or agreement on the part of two or more persons binds them jointly and severally;

2. Name of the Association

The name of the Association shall be the “The Tanzania Association of Tax Consultants” and it is referred in this Constitution as the Association (or referred in short as TATC);

3. Registered Office of TATC

The Head office of TATC shall be located at Ushirika Tower, 7th Floor, Old Wing, Lumumba Street, Ilala District in Dares salaam. Any changes will be agreed from time to time by the members during the General meeting.

4. Objectives

The principal objectives of the Association are to:

- (a) provide a forum for the Members to discuss and consider matters relating to the provision of tax consultancy services;
- (b) promote and advance the highest ethical and professional standards in each Member's practice in relation to the provision of tax consultancy services including by providing a system for the fair and equitable handling of complaints against each Member;
- (c) improve, promote, facilitate and advance the knowledge and understanding of the Members and the general public of taxation matters as they relate to the provision of tax consultancy services and enhance the confidence of the public in the services provided by Members who are registered as tax consultants;
- (d) design and arrange conferences, seminars, workshops and lectures in relation to taxation laws to Members, taxpayers and the general public;
- (e) set up and administer a code of professional conduct, discipline, ethics and etiquette for the members of the Association;
- (f) organize activities jointly or work co-operatively with any association, society, group, institution, Government, Government Agency, local authority, or any other authority on activities that supports the objectives or any object of the Association;
- (g) represent Members to Tax Authorities (Tanzania Revenue Authority and Zanzibar Revenue Board) , government or any non-government authority, committee, commissions and study teams on issues that are related with taxation and or provisions of tax consultancy services of the Members;
- (h) collect, consider, critically appraise and publish information relating to the provision of tax consultancy services, taxation laws and changes or proposed changes to taxation laws or regulations;

- (i) Publish papers, journals, newsletters, periodicals, and books and to disseminate information amongst the Members in relation to the provision of tax consultancy services.
- (j) establish libraries and reading rooms, social media and to arrange for circulation and publication of books, journals, bulletins, judgments and any other material and/or disseminate such information through electronic or any other medium;
- (k) safeguard, preserve and protect the rights and privileges of Members of the Association and to promote independence, unity, solidarity and strive for the recognition, prestige and dignity of the profession;
- (l) raise funds or receive and accept donations, gifts, grants, contributions, or any assistance in cash or in kind from Members of the Association or non-members from within and outside the United Republic of Tanzania for the furtherance of the Association's objectives;
- (m) make donations or give financial or other charitable assistance for furtherance of the objectives of the Association or for maintaining the good name of the Association;
- (n) generally do any such other things as may contribute to the attainment of the above objectives or any of them,

5. Membership of the Association

5.1 Ordinary member

Any individual who is registered by the Commissioner General as a tax consultant may be enrolled as an ordinary member of the Association and shall apply by using the specified application form and pay to the admission fee which is approved by the General Meeting of the Association.

5.2 Associate Member.

Means an individual registered by the Association as such and having met the conditions stipulated for that registration

5.3 Honorary Member.

Any person, body, whether incorporated or not, Limited Liability Partnership, firm, proprietary concern, association, trust or institution, who/which subscribes to, or

sympathizes with, the objectives of the Association may be admitted as an associate member, subject to such guidelines as may be decided by the Executive Committee from time-to-time.

5.4 Student Member.

Any individual pursuing any course leading to the educational qualification as a tax consultant may be admitted as a student member, subject to such guidelines as may be decided by the Executive Committee from time-to-times after completion.

5.5 Guidelines which govern membership of any member

- (a) The Executive Committee may formulate guidelines or regulations for any membership from time-to-time including, but not limited to: -
 - (i) Their admission;
 - (ii) Their rights, privileges and obligations;
 - (iii) Fees and annual subscription payable;
 - (iv) Cessation and expulsion; and
 - (v) Any other matter concerning them.
- (b) Any associate Member or student Member shall not have:
 - (a) right to vote,
 - (b) right to participate in the administration of the association,
 - (c) right to be a member of the Executive Committee,
 - (d) right to attend the General meetings, and
 - (e) Such other rights as may be decided by the Executive Committee from time to time

6. Membership Fee and Annual Subscription Fee

The admission and Membership fees and any other fees payable by a Member to the Association shall be determined by Executive Committee from time to time and approved by the General Meeting

The Executive Committee shall propose by resolution passed by an affirmative vote of two-thirds of its members, the fees, charges, contributions, and subscriptions including additional/special fees subscriptions, payable to the Association for the furtherance of its objectives.

6.1 Register of Members

The Association shall establish and maintain a Register of Members. The Register of Members must be kept by the Secretary General and must contain the following: -

- (i) Full name;
- (ii) Address and Contact numbers (residential/Business/Emails/phone numbers
- (iii) any alternative address nominated by the Member for the service of notices;
- (iv) adequate particulars and evidence of the applicant's qualifications for Membership including Number of Certificates of Practice issued by the Commissioner General (where applicable); and
- (v) date the Member was entered on to the Register of Members;

The Register is to be open for inspection by Members in accordance with requirements of the Association and any regulatory authority from time to time (to the extent so required).

No names other than the names of the Members of the Association shall be entered in the Register. No name shall be removed from the Register except in accordance with this Constitution.

Information that is accessed from the Register of Members must only be used in a manner relevant to the interests or rights of Members.

7. Rules Governing Members of the Association

A member of the Association once admitted by the Association shall be duty-bound:

- (a) To abide with the constitution and to follow all rules and regulations including guidelines and directives issued by the Association from time to time,
- (b) To pay all his dues to the Account of the Association within the set due dates without any undue delay,
- (c) To abide by the codes of conduct and ethics which are adopted by the Association and has the obligation to comply with the codes of conduct and required behavior as provided under Regulation 11 of the Tax Administration Act (General) Regulations, 2016 and as provided under other tax laws in force,
- (d) Not to do, or cause to be done, any act which is injurious to the credit, welfare, reputation, or interest of the Association, and
- (e) Not to act in a manner belittling to, or not in keeping with, the aims and objectives of the Association.

7.1 Grievance handling

If a member has any grievance against the working of the Association, its office bearers or a member of the Association, shall communicate his/her grievance to the Secretary General of the Association who shall channel and table to the Special Committee for the settlement and decision as per guidelines of grievances handling. The Special Committee shall give opportunity of being heard to the parties involved and shall recommend such action and if deems fit shall report to the Executive Committee accordingly. The Executive Committee may also report the decision made to the General Meeting

7.2 Cessation of membership

Membership of the Association shall cease if the Member:

- (a) dies or becomes incapable at law of entering into binding contracts or becomes bankrupt;
- (b) is terminated by the Commissioner General from practicing as a tax consultant (i.e., during the whole period of termination).

- (c) resigns by submitting a notice in writing to the Executive Committee and the committee accepts the resignation;
- (d) fails to pay the outstanding dues as per Rules and Regulations and the Executive Committee has passed a resolution to remove the name of the Member from the Register of Members of the Association;
- (e) If the member is expelled from membership of Association following disciplinary action taken under this Constitution.

7.3 Disciplinary Action

- (a) If a member is found guilty of being in breach of any of the terms under Article 7.1 of this Constitution or if, in the opinion of Executive Committee, he/she has acted or has caused to be done any act for which some disciplinary action shall be instituted.
- (b) The Executive Committee may form a special committee to deal with disciplinary matters, which shall report to the Executive Committee after carrying such enquiry as it may deem fit.
- (c) If the Executive Committee decides to take further step in the matter against the concerned member, he/she shall be given a notice of the proposal for the disciplinary action proposed to be taken against him, not less than 14 days before the meeting at which such disciplinary action is proposed to be taken. Such notice shall be dispatched at the contact email address of such member registered with the Association.
- (d) The concerned member, at such meeting, shall have an opportunity of making such oral or written submission as he may deem fit.
- (e) After taking into consideration such representation, if any, the Executive Committee, by a majority vote of not less two-thirds of its members, shall decide to take such course of action and/or pass such resolution as it may at its absolute discretion deem fit, including, but not limiting, to: -
 - (i) Expel the member,
 - (ii) Terminate membership of the member,
 - (iii) reprimand/censure such member, or

(iv) Otherwise take such action as the Executive Committee may deem fit.

(f) The decision of the Executive Committee in this regard may be appealed to the general meeting if the concerned member is aggrieved by the decision of the Executive Committee.

(g), upon such resolution being passed, the concerned member shall cease to be a member of the Association and shall vacate forthwith any office or post, including membership of any committee, and shall have no claim against the Association or the Executive Committee whatsoever, but shall be liable to pay to the Association all monies then due and payable by him to the Association.

7.4 Change of Membership Particulars

Every Member must immediately notify the Secretary General in writing of:

- (a) His or her change of address or any other particulars; or
- (b) Any changes which may affect his or her entitlement or qualification to Membership of the Association or to his or her class of Membership.

8. Management of Affairs of the Association

8.1. Office-bearers of the Association

The Association shall have the following office-bearers who will be elected by the members of the association during the General Meeting: -

- (a) Chairperson
- (b) Deputy Chairperson
- (c) Secretary General
- (d) Deputy Secretary General
- (e) Treasurer

8.1.1 The office-bearers under Article 8.1 shall hold office for three (3) years and may be re-elected for not more than two consecutive periods. Only an Ordinary member of the Association shall be eligible to contest for election to the above posts

8.1.2 The candidate of any post above shall comply with the following conditions: -

- (a) The candidate is not in arrears of any dues of the Association.
- (b) The candidate has properly and completely filled the prescribed nomination form, giving truly and fully the prescribed particulars, and has submitted the form within the time prescribed for submitting such nomination form
- (c) . The candidate has paid the prescribed nonrefundable nomination fee
- (d) The candidate has abided by and fulfilled all other eligibility criteria, and all other rules, policies, guidelines and code of conduct as may be prescribed and laid down by the Executive Committee in this regard.

8.2 Executive Committee

(a) The Association shall have an Executive Committee consisting with members who were elected to be leaders of the Association under Article 8.1 of this Constitution

(b) The Executive Committee shall have the following functions: -

- (i) The management and affairs of the Association shall be vested in the Executive Committee.
- (ii) The Executive Committee shall exercise all such powers and do all such acts and things as are incidental or conducive to the attainment of the objectives of the Association.
- (iii) It shall be the duty and responsibility of the Executive Committee to ensure that all actions and activities of the Association including finance and accounting are conducted and undertaken in conformity and accordance with all applicable laws, rules and regulations and the Association complies with all applicable laws, rules and regulations.
- (iv) Without prejudice to the generality of the foregoing, it is hereby declared that the Executive Committee shall have the following powers:-

- A. to invest and to deal with any monies of the Association basing on the budgets approved by the General Meeting
- B. to raise and set aside any funds of the Association for the purpose of acquiring any property or for any other purpose approved by the General Meeting
- C. to enter into all such negotiations and contracts and rescind and vary all such contracts and execute and to do all such acts, deeds and things in the name and on behalf of the Association as it may consider expedient for or in relation to any of the matter aforesaid or otherwise for the purpose of the Association
- D. to receive donations and grants made towards fulfillment of the objectives of the Association;
- E. to appoint any special committee from amongst its members or from amongst other members of the Association and to delegate to them such functions or roles as it deems fit;
- F. to deal with any matter concerning breach of any of the rules and regulations of the Association including criteria, policies and guidelines framed there under, breach of code of conduct or ethics as adopted by the Association, and to take such action as it may deem fit;
- G. to frame policies, rules and regulations, guidelines or criteria for any purpose or activity of the Association, including rules of the elections which must be endorsed by the General Meeting
- H. to appoint or employ any person or persons that may be required for the purpose of carrying out the objectives and functions of the Association and to pay them salaries, wages, gratuity, commission, stipend, honorariums, fees and other emoluments.
- I. To fire any employee of the Association in line with labor Laws
- J. The Executive Committee may, by a resolution, sanction formation of a branch of the Association in any area where, in its opinion, the number of the members residing or practicing the area justifies the formation of a branch.

(c)The Executive Committee shall convene in quarterly basis or more in case the need arises

8.3 Duties of the Chairperson of the Association

- (a) Shall be the spokesperson of the Association
- (b) Shall chair the General Meeting and other Special meetings of members
- (c) Shall Chair the meetings of the Executive Committee
- (d) Shall represent the Association in other stakeholder's forum and professional gatherings

8.4 Duties of the Deputy Chairperson of the Association

- (a) To assist the Chairperson
- (b) Shall chair the General Meeting and other Special meetings of members in case the Chairperson is not available or any good reason
- (c) Shall Chair the meetings of the Executive Committee in case the Chairperson is not available or any good reason
- (d) Shall represent the Association in other stakeholder's forum and professional gatherings

8.5 Duties of the Secretary General of the Association

- (a) Shall be the Secretary during the General Meetings, special meetings and meetings of the Executive Committee;
- (b) Shall administer the day-to-day activities of the Association;
- (c) Shall ensure meetings are effectively organized and minutes of the meetings are properly taken and recorded;
- (d) Maintaining effective records and administration including maintaining and updating the Register of members of the association;
- (e) Ensure there is effective communication within and outside the association

8.6 Duties of the Deputy Secretary General of the Association

- (a) Shall assist the Secretary General
- (b) Shall be the Secretary during the General Meetings, special meetings and meetings of the Executive Committee in case the Secretary General is not available or any other reason
- (c) Any other duties which will be assigned by the Secretary General

8.7 Duties of the Treasurer of the Association

- (a) The Treasurer shall manage the financial affairs of the association including such basic tasks as proposing a banker of the association, reconciling bank statements, and managing cash flow.
- (b) The Treasurer shall be aware on who has access to the Association's funds and any outstanding bills or debts owed.
- (c) The Treasurer should create and maintain systems for ensuring the Association's ongoing solvency and oversee the development of the financial policies or regulations.
- (d) The Treasurer shall be responsible for preparing or facilitating the preparation of an annual budget and regularly monitoring and comparing the actual revenues and expenses incurred against such budget. Reports.
- (e) The Treasurer shall be responsible for the preparation of Financial Statements and other Financial Reports which shall be tabled to the Executive Committee and during the General Meeting

9.0 General Meetings

9.1 Annual General Meeting

The Association shall hold an Annual General Meeting each year consists with all members of the Association.

The Annual General Meeting shall be held within six months of the close of the accounting year at such time, place and date as the Executive Committee may determine; Provided, however, that if the Annual General Meeting cannot be so held within six months due to any unavoidable circumstance, it shall be convened as early as possible after the expiry of six months.

The business of the General Meeting shall be:

- (a) To read and adopt the minutes of the last annual general meeting and of extraordinary general meeting, if any
- (b) To consider the annual report of the Annual Reports of the Executive Committee,
- (c) To consider and adopt the annual audited Financial Statements,
- (d) To appoint Auditors and fix the amount of Audit fee
- (e) To elect leaders of the Association under Article 8.1 above
- (f) To consider and undertake any other specific business as specified in the agenda.
- (g) The Auditors shall have the right to attend and to be heard at any General Meeting on any part of the business which concerns them as Auditors.

9.2 Extraordinary General Meeting

- (a) The Executive Committee may, whenever it thinks fit, call an Extraordinary General Meeting and shall do so on a requisition made in writing either by the Chairperson or by not less than seventy-five members of the Association who are entitled to vote at a General Meeting. Such requisition shall specify the object and the agenda of the Meeting proposed to be called.
- (b) On receipt of such requisition, the Executive Committee shall within one month convene such meeting, failing which the Chairperson or the requisitioners, as the case may be, may convene the meeting within twenty-one days of the expiration of the month and the cost of holding such meeting shall be defrayed from the funds of the Association.
- (c) The Extraordinary General Meeting so convened shall not transact any business other than that for which the meeting has been convened.

9.3 Conduct of the General Meeting

- (a) A notice convening a General Meeting shall state the date, time and place thereof and the purpose for which it is convened and shall be sent to the registered email

address of the members of the Association not less than twenty one days (fourteen days in case of Extraordinary Meeting) before the date of the meeting.

- (b) Any accidental omission to give such a notice to any member or non-receipt of the same by any member shall not invalidate the proceedings of the General Meeting.
- (c) Each member present and otherwise eligible to vote shall have one vote at any meeting of the Association, the member who is in arrears of his dues to the Association shall not be eligible to vote.
- (d) In the case of votes being divided equally, the Chairman of the meeting shall have a casting vote.
- (e) Every motion before a General Meeting shall be decided by a show up of hands unless a ballot is demanded by at least five members before or immediately after the declaration of the result of the voting by show of hands. A ballot shall be taken in such manner as the Chairman directs and the result of the ballot shall be deemed to be the resolution of the meeting at which the ballot was demanded
- (f) In the event of any dispute or objection regarding the holding or conduct of any General Meeting, the decision of the Chairman of the meeting shall be final

9.4 Quorum for a meeting

9.4.1 Executive Committee meeting

- (a) Two Thirds (2/3) of members shall constitute the quorum for a meeting of the Executive Committee
- (b) If there is no quorum, the meeting shall be adjourned until further notice.

9.4.2 General Meeting

- (a) Fifty percent (50%) of members shall constitute the quorum for a General Meeting.
- (b) If there is no quorum, the meeting shall be adjourned until further notice.
- (c) Where the meeting had adjourned twice for the reason that, there is no quorum, at the third time the meeting shall held and shall not be adjourned even if there will be no quorum

9.4.3 Extraordinary General Meeting

- (a) Fifty percent (50%) of members shall constitute the quorum for an Extra Ordinary General Meeting.

- (b) If there is no quorum, the meeting shall be adjourned until further notice.

9.5 Chairperson of the meeting

- (a) The Chairperson of the Association shall take the Chair at every General Meeting and Executive Committee Meeting
- (b) In case the Chairperson is not available for good reasons the Deputy Chairperson shall act as chairperson for that particular meeting
- (c) In case both the Chairperson and Deputy Chairperson are not available for good reasons the members shall appoint any senior member of the Association to act as the Chairperson for that particular meeting

9.6 Minutes of all Meetings

- (a) The Association shall maintain minutes of all Meetings in both hard and electronic files kept specifically for that purpose.
- (b) The minutes of any General Meeting, shall be approved at the first meeting of the Executive Committee held thereafter and shall be read and adopted at the next annual general meeting.

10.0 Establishment of Zanzibar Office and Zonal Offices

10.1 Zanzibar Office

The TATC shall establish the office in Zanzibar which will cater for all members who are located in Pemba and Unguja Islands.

10.2 Zonal Offices

In Tanzania mainland, the TATC shall establish zonal offices as follows: -

- (a) Dar es salaam Zone I – This zone will cater for members who are located within Ilala District
- (b) Dar es salaam Zone II – This zone will cater for members who are located within Kinondoni and Ubungu Districts
- (c) Dar es salaam Zone III – This zone will cater for members who are located within Temeke and Kigamboni Districts

- (d) Northern Zone - This zone will cater for members who are located within Arusha, Kilimanjaro, Manyara and Tanga Regions
- (e) Central Zone - This zone will cater for members who are located within Morogoro, Dodoma and Singida Regions
- (f) Lake Victoria Zone - This zone will cater for members who are located within Mwanza, Shinyanga, Mara, Geita, Simiyu and Kagera Regions
- (g) Lake Tanganyika Zone - This zone will cater for members who are located within Tabora, Katavi and Kigoma Regions
- (h) Southern Highlands Zone - This zone will cater for members who are located within Mbeya, Iringa, Rukwa, Ruvuma and Njombe Regions
- (i) Southern Zone - This zone will cater for members who are located within Lindi and Mtwara Regions

10.3 Appointment of Zanzibar and Zonal Coordinators

The Zanzibar and Zonal Coordinators shall be appointed by the Executive Committee after getting the recommendations from the members in the respective area or Zone.

10.4 Duties of Coordinators

The Zanzibar Coordinator or Zonal Coordinators shall have the following duties: -

- (a) To be the representative of the Association in Zanzibar or the respective Zone.
- (b) To be the spokesperson of the Association in Zanzibar or the respective Zone
- (c) To work as a link between the Head Office of the Association and members in Zanzibar or at the respective zone
- (d) To solicit and recruit members in Zanzibar or in the respective zone
- (e) Overall Management of the Zanzibar Office or the office in the respective zone.

11. Application of Funds and Property

The income and property of the Association shall be applied solely in promoting the objectives of the Association as set out in this Constitution. The Members and the office-bearers shall have no rights to the property or other assets of the Association solely by

virtue of them being members or office-bearers. No portion of the income or property of the Association shall be paid or distributed or transferred directly or indirectly by way of profit to Members or management of the Association. This does not prevent the payments made in good faith:

- (a) For goods supplied in the ordinary and usual course of performance of activities of the Association;
- (b) of interest at a reasonable commercial rate on money borrowed from any Member;
- (c) of reasonable commercial rent for premises demised, let or licensed by any Member to the Association;
- (d) of remuneration to any officers or servants of the Association in return for any services rendered to the Association in a professional or technical capacity, if Executive Committee considers that the provision of the service is on reasonable commercial terms and such payment has the prior approval of the Executive Committee;
- (e) of out-of-pocket or travel expenses incurred by a Member of the Executive Committee in the performance of any duty as a member of the committee where the amount payable does not exceed any amount previously approved by Executive Committee;
- (f) Of any salary or wage to an employee of the Association where the terms of employment have been approved by Executive Committee;
- (g) Of an insurance premium in respect of a liability incurred as an officer of the permitted under the Constitution; or
- (h) of legal costs incurred by an officer of the Association incurred by the officer in defending an action for liability incurred as an officer of the Association, where

such payment has been approved by Executive Committee and is permitted under the Constitution.

12. Financial Matters

12.1. Bank Accounts

The Executive Committee shall open a bank account as it is proposed by the Treasurer in the name of the Association with a registered Bank in Tanzania. The Executive Committee shall ensure that all monies received by the Association are deposited in the abovementioned bank account as soon as possible after receipt.

12.2. Signatories of the Bank account

All cheques and other documents requiring signatures on behalf of the Association shall be signed by the Treasurer and either of Chairperson and Secretary General

13. Financial Year End

The Association's financial year end shall be 31st December of every year

14. Books of Accounts

The Executive Committee shall ensure that the Association keeps proper records and books of account which fairly reflect the affairs of the Association.

14.1 Annual Narrative Report and Financial Statements

The Executive Committee shall ensure that the Association prepares an annual narrative report describing the Association's activities and an Annual Financial Statement for each financial year. The Annual Financial Statements shall conform to generally accepted accounting principles and shall include a Statement of Income and Expenditure and a Balance Sheet of Assets and Liabilities.

Within three (3) months after the end of Financial Year end , the Executive Committee shall ensure that:

The Association arranges for an accounting officer to certify that the annual financial statements are consistent with the financial records of the Association and that its accounting policies are appropriate and have been appropriately applied in the preparation of its financial statements.

OR

The books of accounts and financial statements are audited and certified in the customary manner by an independent practicing auditor registered with National Board of Accountants and Auditors (NBAA) appointed by the Executive Committee

14.2 Maintenance of books of accounts

The books of accounts shall be kept at the registered office of the Association or at such other place or places as the Executive Committee may decide.

14.2.1 The proper books of accounts and records shall be maintained and shall be audited by the auditor who shall be appointed by the General Meeting.

14.2.2 The books of accounts shall be open for inspection by any member of the Association during normal office hours.

14.2.3 The books of accounts shall be kept at the registered office of the Association or at such other place or places as the Executive Committee may decide.

14.2.4 A copy of the Audited Annual Financial Statements and annual narrative report shall be made available to all members as soon as possible after the close of the financial year.

15 Appointment of a Patron of Association

(a) The Executive Committee may appoint any person to be the Patron of the Association.

(b) The Patron of the Association can be any person from public or private sector who is committed to support the objectives of the Association.

- (c) The Appointed Patron shall serve for a period of 3 years which may be extended by the Executive Committee after consultation with the Patron

16 Strategic Plans of the Association.

- (a) The Executive Committee shall be responsible to initiate the short and long- term Strategic Plans indicating and including the vision, mission statement and projects of the Association.
- (b) The General Meeting shall be responsible to decide and approve the strategic plans of the Association.

17 By-Laws and Regulations

The Association may from time to time prescribe By-Laws, rules or regulations of the Association on such matters considered necessary or expedient to carry out the objectives of the Association or for the regulation, management and control of the Association's affairs.

By-Laws, rules or regulations shall be adopted, amended, or repealed by the General meeting by 50% or more of the members who attended the meeting.

In the event of any inconsistency between this Constitution and any By-Law, rule or regulation this Constitution prevails.

The Executive Committee must publish and circulate to all Members any By-Laws, rules or regulations adopted or amended pursuant to this clause as soon as practicable.

18 Amendment of the Constitution

The terms of this Constitution may be amended, the name of the Association may be changed, and the Association may be dissolved by a special resolution passed by Members in the General Meeting in accordance with this Constitution.

19 Compliance with tax laws and other laws

The Association shall comply with tax laws and other laws of the United Republic of Tanzania to ensure that all taxes, levies, and fees for which the Association is liable are paid on time.

20 Indemnity

- 20.1 Subject to the provisions of any relevant statute, members of the Executive Committee and other office bearers shall be indemnified by the Association for all acts done by them in good faith on its behalf. It shall be the duty of the Association to pay all costs and expenses which any such person incurs or becomes liable for as a result of any contract entered into, or act done by him or her, in his or her said capacity, in the discharge, in good faith, of his or her duties on behalf of the Association.
- 20.2 Subject to the provisions of any relevant statute, no member of the Executive Committee and or other office bearer of the Association shall be liable for the acts, receipts, neglects or defaults of any other member or office bearer, or for any loss, damage or expense suffered by the Association, which occurs in the execution of the duties of his or her office, unless it arises as a result of his or her dishonesty, or failure to exercise the degree of care, diligence and skill required by law.

21 The Registered Trustees.

- (a) There shall be the registered Trustees of the Association which shall be registered in accordance with the laws of the United Republic of Tanzania.
- (b) The registered trustees of the Association shall be composed by members not less than five and not more than seven.
- (c) The members of the registered trustees shall be composed by the executive committee and other two members appointed by the General meeting.
- (d) The registered trustees shall be having the power as provided by the law and the association shall sue and be sued through its registered trustees.

22 Cessation or Dissolution of the Association

If upon the cessation or dissolution of the Association any property which remain after satisfaction of all debts and liabilities, it shall not be paid to or distributed among the Members but will be given or transferred to one or more associations or institutions having objectives similar to the objectives of the Association.

23 Effective Date

This Constitution shall be effective from 11th November 2022