



ZAMBIA INSTITUTE OF CHARTERED ACCOUNTANTS

CONSTITUTION

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CHAPTER I: PREAMBLE

We the members of the Zambia Institute of Chartered Accountants do hereby severally adopt this to be our Constitution, in accordance with the powers contained in section 6 of the Accountants Act, 2008 (hereinafter referred to as the Act).

1. INTERPRETATION

- (1) Words and phrases used in this Constitution shall, unless the context otherwise requires, be construed in accordance with Section 2 of the Accountants Act (hereinafter referred to as the Act).
- (2) This Constitution shall be read in conjunction with the Act as amended from time to time and whenever there is a conflict between the Constitution and the Act, the later shall prevail.
- (3) In interpreting this Constitution the provisions of the Interpretation and General Provisions Act, Chapter 2 of the Laws of Zambia, shall apply as if the Constitution were a written law.
- (4) In this Constitution, unless the context otherwise requires:
 - (a) a reference to a Section or part thereof by number is reference to the corresponding numbered Section or part as the case may be, of the Act;
 - (b) a reference to an Article or part thereof by number is a reference to the corresponding numbered Article or part thereof, as the case maybe, or this Constitution;

- (c) a reference to Rules is a reference to Rules made by the Council in accordance with the provisions of this Constitution.

CHAPTER II: MEMBERSHIP

2. CLASSES OF MEMBERSHIP

- (1) Every person who immediately before the adoption of this Constitution is a member of the Zambia Institute of Chartered Accountants (ZICA) (hereinafter referred to as the Institute) shall, on that date become a member of the Institute without payment of any additional membership fee for that current year in which membership was obtained.
- (2) Any person who is not disqualified by Section 14 of the Act and who applies for membership under Articles 3, 4, 5, 6 or 7 in the prescribed manner and pays the prescribed fees shall be admitted as, a Fellow Member, an Associate Member or an Affiliated Member (Licentiate or Technician), or a student member as the case may be, of the Institute.
- (3) A person who has been admitted as a Fellow Member, an Associate Member, a Licentiate Member, a Technician Member, or a student member as the case may be, of the Institute shall pay subscription fees as determined by Council from time to time in order to maintain their membership.

- (4) A person who has been expelled from the Institute shall not be admitted or re-admitted as a member without approval, at a meeting of the Council, of not less than two-thirds of the total membership thereof.
- (5) A person, who, whether in Zambia or elsewhere, has been suspended from practice as a Chartered Accountant shall not be qualified to become a Member unless the period of his/her suspension has expired.

3. APPLICATION FOR REGISTRATION AS AN ASSOCIATE

- (1) Associate Membership shall be open to any person who has completed the educational requirements of an accredited professional accountancy qualification and has obtained a minimum of three years practical experience; or who holds an associate membership of an Institute which has a reciprocal agreement with the Zambia Institute of Chartered Accountants subject to undertaking the examinations specified in the Statutory Instrument referred to in Section 13 of the Act.
- (2) The Council may approve an application for registration as Associate Member from an applicant who has signed the declaration referred to in article 8 and paid the appropriate fees. The approved applicant shall be registered as an Associate Member of the Zambia Institute of Chartered Accountants, and may be referred to as “Associate Member” and shall be entitled to use the designation letters “AZICA” after his/her name.

- (3) A Person registered as Associate Member under this Article shall be issued with a certificate of registration as provided for in Section 15 of the Act.

4. APPLICATION FOR FELLOWSHIP

- (1) A person who holds a Fellowship of an Institution which has a reciprocal agreement with the Zambia Institute of Chartered Accountants subject to undertaking the examinations specified in the Statutory Instrument referred to in Section 13 of the Act, or a person has been registered as an Associate Member for at least five years, or a person who has been qualified to be so registered for at least five years shall be eligible to apply to the Institute as a fellow Member, provided the person meets the criteria set out in Article 4 (2).
- (2) If the Council is satisfied that the applicant, since being registered as an Associate Member, or on becoming qualified to be so registered:
 - (a) he/she has served in a senior capacity in industry, commerce and public service or the accountancy profession;
 - (b) he/she made notable contribution to the accountancy profession or has otherwise merited recognition by the accountancy profession;
 - (c) he/she is a person of acceptable character; and

(d) he/she has not become disqualified for registration, the Council may, in its discretion, approve the application or reject it, or in the case of an applicant who is not registered as an Associate Member, approve that he/she should be so registered.

(3) The Council may approve an application for registration as a Fellow Member from an applicant who has signed the declaration referred to in article 8 and paid the appropriate fees. The approved applicant shall be registered as an Fellow Member of the Zambia Institute of Chartered Accountants, and may be referred to as “Fellow Member” and shall be entitled to use the designation letters “FZICA” after his/her name.

(4) A Person registered as a Fellow Member under this Article shall be issued with a certificate of registration as provided for in Section 15 of the Act.

5. APPLICATION FOR REGISTRATION AS AN AFFILIATE MEMBER (GRADUATE)

(1) A person is eligible to apply to be registered as an Affiliate member (Graduate) of the Institute provided that the Council shall satisfy itself that:

(a) the applicant is of good character;

(b) the applicant has the qualifications set out in the Statutory Instrument referred to in Section 13 of the Act.

- (c) such evidence as may be necessary in support of his/her application has been made available to the Council, and shall, subject to the provisions of paragraph (2) either approve the application or reject it.
- (2) The Council shall not approve the application of any person in respect of whom it is satisfied that:
 - (a) in his/her individual capacity has made or agreed to make an assignment for the benefit of creditors or has made any arrangement or composition with creditors or done any other act aimed at achieving like result in respect of creditors, or is an undischarged bankrupt or is bankrupt; or
 - (b) he/she has conducted himself/herself in a manner which renders him/her unfit to be registered as an Affiliate Member (Graduate) .
- (3) The Council may approve an application for registration as a Graduate Member from an applicant who has signed the declaration referred to in article 8 and paid the appropriate fees. The approved applicant shall be registered as an Graduate Member of the Zambia Institute of Chartered Accountants, and shall be entitled to use the designation letters “ZICA Grad” after his/her name.
- (4) A Person registered as a Graduate Member under this Article shall be issued with a certificate of registration as provided for in Section 15 of the Act.

6. APPLICATION FOR REGISTRATION AS AN AFFILIATE MEMBER (LICENTIATE)

(1) A person is eligible to apply to be registered as an Affiliate member (Licentiate) of the Institute provided that the Council shall satisfy itself that:

(a) the applicant is of good character;

(b) the applicant has the qualifications set out in the Statutory Instrument referred to in Section 13 of the Act.

(c) such evidence as may be necessary in support of his/her application has been made available to the Council, and shall, subject to the provisions of paragraph (2) either approve the application or reject it.

(2) The Council shall not approve the application of any person in respect of whom it is satisfied that:

(a) in his/her individual capacity has made or agreed to make an assignment for the benefit of creditors or has made any arrangement or composition with creditors or done any other act aimed at achieving like result in respect of creditors, or is an undischarged bankrupt or is bankrupt; or

(b) he/she has conducted himself/herself in a manner which renders him/her unfit to be registered as an Affiliate Member (Licentiate) .

- (3) The Council may approve an application for registration as a Licentiate Member from an applicant who has signed the declaration referred to in article 8 and paid the appropriate fees. The approved applicant shall be registered as an Licentiate Member of the Zambia Institute of Chartered Accountants, and shall be entitled to use the designation letters “ZICA Lic” after his/her name.
- (4) A Person registered as a Licentiate Member under this Article shall be issued with a certificate of registration as provided for in Section 15 of the Act.

7. APPLICATION FOR REGISTRATION AS AN AFFILIATE MEMBER (TECHNICIAN)

- (1) A person is eligible to apply to be registered as an Affiliate Member (Technician) of the Institute provided that the Council shall satisfy itself that:
 - (a) the applicant is of good character;
 - (b) the applicant has the qualifications set out in the Statutory Instrument referred to in Section 13 of the Act.
 - (c) such evidence as may be necessary in support of his/her application has been made available to Council, and shall, subject to the provisions of Article 2 either approve the application or reject it.

- (2) The Council shall not approve the application of any person in respect of whom it is satisfied that:
- (a) in his/her individual capacity has made or agreed to make an assignment for the benefit of creditors or has made arrangement or composition with creditors or done any other act, aimed at achieving a like result in respect of creditors, or is an undischarged bankrupt or is bankrupt;
 - (b) he has conducted himself in a manner which renders him unfit to be registered as an Affiliate Member (Technician).
- (3) The Council may approve an application for registration as a Technician Member from an applicant who has signed the declaration referred to in article 8 and paid the appropriate fees. The approved applicant shall be registered as a Technician Member of the Zambia Institute of Chartered Accountants, and shall be entitled to use the designation letters “ZICA Tec” after his/her name.
- (4) A Person registered as a Technician Member under this Article shall be issued with a certificate of registration as provided for in Section 15 of the Act.

8. APPLICATION FOR REGISTRATION AS A STUDENT MEMBER

- (1) A person is eligible to apply to be registered as student of the Institute provided that the Council shall satisfy that:

- (a) the applicant is of good character;
 - (b) the applicant meets the entry requirements as established from time to time by the Council;
 - (c) such evidence as may be necessary in support of his/her application has been made available to the Council, and shall subject to the provisions of paragraph 2 either approve the application or reject it;
- (2) The Council shall not approve the application of any person in respect of whom it is satisfied that:
- (a) in his/her individual capacity has made or agreed to make an assignment for the benefit of creditors or has made any arrangement or composition with creditors or done any other act aimed at achieving a like result in respect of creditors, or is an undischarged bankrupt or is bankrupt;
 - (b) he/she has conducted himself/herself in a manner which renders him/her unfit to be registered as a student.
- (3) An applicant whose application under this Article is approved by the Council shall, upon signing the declaration referred to Article 8 and upon payment of the appropriate fees, be registered as a Student.

9. DECLARATION OF REGISTRATION FORM

Before a person is registered as a member of the Institute, he/she shall make and subscribe a declaration in the form set out in the First Schedule.

10. PRACTISING CERTIFICATE

- (1) Upon a written application to the Institute by a Chartered Accountant for a Practising Certificate the Council shall issue the practising certificate in accordance with the requirements set out in Section 19 of the Act.
- (2) The Council shall prescribe through its rules, the nature and range of work which shall constitute necessary competence to practice as an auditor needed for a chartered accountant to be registered as an auditor.
- (3) An applicant whose application for a Practising Certificate is approved by the Council shall, upon payment of the fees, be issued with a Practising Certificate.
- (4) A Chartered Accountant aggrieved by any decision of the Council under this article may appeal to the High Court.

11. NON-AUDIT PRACTISING CERTIFICATE

Upon a written application to the Institute by a Chartered Accountant for a Non-audit Practising Certificate and on payment of a prescribed fee, the Council may issue a non-audit practising certificate in accordance with requirements set out in Section 19 of the Act.

12. CANCELLATION OF REGISTRATION FOR NON-PAYMENT OF SUBSCRIPTIONS

Membership shall be enjoyed subject to the provisions of the Act and constitution.

Notwithstanding the foregoing; the Institute may cancel the registration of any member if –

- (a) he/she has not paid his/her annual subscriptions within thirty days of their becoming due; and
- (b) thirty days after a written notice has been sent to him/her notifying him/her of his/her failure, the subscriptions remain unpaid;

Unless the member has made arrangements acceptable to the Council, the registration shall be cancelled in every case where the subscriptions remain unpaid ninety days after their becoming due.

13. RESIGNATION FROM MEMBERSHIP

- (1) A member may, by notice in writing to the Council, resign from the membership of the Institute, provided that such resignation shall not absolve the member from any fees or other dues which are due to the Institute from him/her at the time such notice is received by the Council.
- (2) Where such member has resigned from the Institute, he/she shall not be employed, practice or hold out as a Chartered Accountant in Zambia.

14. REINSTATEMENTS

- (1) A person whose resignation or Practising Certificate or Non-audit Practising Certificate has been cancelled or who has resigned from membership of the Institute may apply, in writing, to the Council for reinstatement and the Council, may at its discretion reinstate such person on such conditions as it thinks fit.
- (2) A person whose membership has been cancelled due to non payment of subscription fees may be reinstated subject to payment of all the arrears plus the penalty charge as set out by Council.
- (3) A person aggrieved by any decision of the Council under this Article may appeal to the general members of the Institute at the next meeting of the Institute; and if that person is not satisfied with the decision of the general meeting, that person may appeal to the High Court.

15. REGISTERS

- (1) The Council shall ensure that the Secretary maintains an up-to-date register of paid up members for each class of members, as required by Section 26 of the Act.
- (2) The registers shall be kept by the Secretary at the office of the Institute and shall be open for inspection at such times and on such conditions (including the payment of fees) as may be prescribed by the Council in its Rules.

- (3) Each register shall record the full names of the member, his/her business and residential addresses, age, qualifications, nationality, date when the person became a Member and a notation of any disciplinary restriction, limitation, conditions or penalty to which the Member is subject.
- (4) The Council may publish, from time to time a list of members with such details as it thinks fit and may sell such lists to members or other persons.
- (5) The Secretary shall maintain a register of firm of Accountants, as required by Section 24 of the Act.

16. MEMBERS' RIGHTS IN INSTITUTE FUNDS

- (1) The funds of the Institute shall not be regarded as the property of its members individually.
- (2) Neither a member nor a person who has ceased to be a member whether by death, resignation, cancellation of registration (or any other cause) shall have any claim upon or share in the funds of the Institute,

Provided that nothing in this clause shall apply to any sum of money owed by the Institute as a debt to such member or person.

17. COUNCIL'S RIGHTS IN ESTABLISHING THE EXAMINATIONS SYLLABI AND PROCEDURES

- (1) Pursuant to Section 5 (2) of the Act, the Council shall prescribe and set examinations for entry to the various grades of membership and to determine any exemptions that may be allowed on the basis of other similar comparable qualifications.
- (2) The syllabi will be those that are approved by the Council from time to time.
- (3) The statement of the examinations will be those established by the Council from time to time.
- (4) The exemptions granted will be those that are approved by the Council from time to time.
- (5) The student regulations will be those that are approved by the Council from time to time.
- (6) Licentiate and Technician members will be those that are approved by the Council from time to time.

CHAPTER III: THE INSTITUTE

18. THE ANNUAL GENERAL MEETING

- (1) The Annual General Meeting of the Institute (hereinafter called the AGM) shall be held in April and not later than 30th June in each year:

Provided that an AGM shall be held not less than ten months and not more than fourteen months from the date of the preceding AGM.

- (2) (a) A list of upcoming vacant President, Vice President, Council and Disciplinary Committee Member positions shall be communicated to the members at the preceding AGM and not less than 60 days before the AGM;
- (b) In an event of a casual vacancy, the Secretary shall communicate to members fourteen calendar days after the vacancy has arisen inviting them to express their interest for appointment into Council as required under Part 1 (4) of the First Schedule of the Act;
- (c) The form and manner of filing nomination papers and procedures for vacant positions shall be as prescribed in the electoral rules.

Provided nominations to fill the vacant positions as stated in 2 (a) and (b) above are submitted to the Secretary 14 calendar days before the 21 day AGM Notice.

- (d) A 21 day Notice for the AGM will be sent to each member together with a list of the names of the then current President, Vice President, Council Members and members of the Disciplinary Committee, indicating thereon which Council Members or members of the Disciplinary Committee are due to retire or resign at or before the AGM; and

(3) With the Notice of an AGM, the Secretary shall send:

- (a) the agenda of the business to be transacted at the meeting:

Provided that in order to facilitate the counting of the votes cast at any election to be held at the meeting and the declaration of the result thereof before the close of the meeting, the AGM shall, as far as possible give precedence to the business of such election over the other business to be transacted at the meeting; and

(b) summaries of the reports referred to in Article 17 (4) (b) and

(4) In addition to any other business, the following business shall be transacted at every AGM:-

- (a) election of Council Members and members of the Disciplinary Committee;
- (b) presentation and approval of reports of the affairs and dealings of the Institute, the Council and the Disciplinary Committee of the preceding year;
- (c) presentation and adoption of a detailed report on the financial affairs of the Institute and dealings with all monies and property of the Institute, Accounts for the previous financial year and with the report of the Auditors thereon; and
- (d) ratification of Appointment of Auditors for the subsequent financial year.

(5) A list of the candidates validly nominated for election to the Council or the Disciplinary Committee, including therein brief particulars of such candidates, shall be announced seven days before the AGM through public media and publicly displayed at the venue of the AGM at the Commencement of the AGM.

(6) The quorum at an AGM shall be ten percentile of Chartered Accountants as at 31st December.

18. SPECIAL GENERAL MEETING

(1) A special General Meeting of the Institute shall be called whenever the Council resolves.

(2) Whenever a Special General Meeting of the Institute is called not less than fourteen days notice shall be given specifying the place, date and time of such meeting and the business to be transacted thereat:

Provided that if the urgency of any particular matter does not permit the giving of fourteen days' notice, a Special General Meeting may be called upon giving a shorter notice provided that the reasons for such shorter notice are stated; and

Provided further that the proceedings at any such meeting shall not be invalidated by the inadvertent omission to give notice to any member

(3) Where the requisite number of Chartered Accountants have, in

exercise of the powers contained in Section 8 (4) and (5) of the Act, called for a Special General Meeting, the President shall within twenty-one days of the receipt by him/her of the notice from such registered accountants shall call the Special General Meeting and the other provisions of this chapter shall apply mutatis mutandis to such Special General Meeting.

- (4) With the notice of a Special General Meeting of the Institute shall be sent the agenda of the business to be transacted at the meeting.
- (5) No other business, other than notified in the agenda for such meeting shall be transacted at a Special General Meeting.
- (6) The quorum at a Special General Meeting shall be thirty percentile (30%) of the Chartered Accountants as at 31st December.

19. PROCEEDINGS AT GENERAL MEETINGS

- (1) If after fifteen minutes of the time notified for an AGM of a Special General Meeting (hereinafter called 'a General Meeting' hereinafter collectively called 'a General Meeting'), there is no quorum the person presiding at such meeting shall adjourn the meeting for up to one hour; if after an hour of the time notified for a General Meeting there is still no quorum the person presiding at such meeting shall adjourn the meeting to a place, time and date (being not more than twenty-one days hence) which he/she shall announce.
- (2) A General Meeting may, by resolution adopt any ad hoc procedure

not inconsistent with the provisions of the Act, this Constitution or the Rules, by a simple majority voting in person, adopt any ad hoc procedure inconsistent with the provisions of the Act.

- (3) Except in the case of those matters in respect of which a secret ballot has been specifically provided for in this Constitution, voting at a General Meeting shall be by a show of hands.

20. CONDUCT OF SECRET BALLOTS

- (1) Whenever, a secret ballot is conducted under the provisions of this Constitution, the same shall be conducted in accordance with the provisions of this Article.
- (2) The Council shall design suitable ballot papers for the purpose and each ballot paper shall be so designed as to minimize the possibility of counterfeiting.
- (3) The Secretary shall prepare a list of all members who are entitled to vote and shall ensure that, at the General Meeting where the secret ballot is to be taken each such member receives only one ballot paper and that no person not entitled to vote, receives a ballot paper.
- (4) The counting of the votes shall be conducted by a committee appointed by the Council, and before the commencement of the count, the Secretary shall give to such committee an account of the ballot papers issued and those remaining unissued.

(5) Any person in respect of whom a secret ballot is being taken may be present at the count, or may appoint an agent to be so present.

(6) A ballot paper shall be invalid and shall be rejected if:-

- (a) it purports to cast more than one vote for the same person or question;
- (b) it purports to cast more than there are vacancies to be filled;
- (c) it is marked in any manner designed to identify the voter; or
- (d) the intention of the voter is not clear.

(7) Upon the completion of the count:-

- (a) if in the case of a motion or resolution requiring a secret ballot, the number of valid votes cast equals the number of votes required to carry such motion or pass such resolution, then such motion shall be deemed to have been carried;
- (b) if in the case of an election there is a tie between two or more candidates, then such tie shall be resolved by lot; and
- (c) if in respect of any matter other than those covered by paragraphs (a) and (b) there is equality of votes, the President shall have a casting vote in addition to his/her deliberate vote.

- (8) A member who is entitled to attend a General Meeting and vote in a secret ballot and who is unable for any reason to attend such meeting may appoint another member to vote as his proxy.
- (9) The appointment of a proxy shall be in writing in such form as may be prescribed by the rules and shall be signed by the member making such appointment.
- (10) The member appointed to vote as proxy shall surrender the duly completed proxy form to the Secretary 48 hours before the start of the AGM and shall receive a ballot paper in exchange thereof.

Provided no one person shall have more than one proxy at the AGM

- (11) Licentiate Members, Technician Member and Student Members shall have no voting rights at any General Meeting of the Institute.

CHAPTER IV: THE COUNCIL

21. NOMINATION AND ELECTION OF COUNCIL MEMBERS

- (1) At least thirty days before an AGM, there shall be available at the Office of the Secretary:-
 - (a) copies of the documents referred to in Article 17(2);
 - (b) nomination papers in the form prescribed by the Rules;
 - (c) proxy forms; and
 - (d) ballot papers.

- (2) The nomination paper shall require, inter alia, nomination to be supported by four members and a statement of acceptance by the candidate that s/he is willing, if elected to serve as a Council Member, President or Vice President.
- (3) The nomination paper, completed in all respects, shall be lodged with the Secretary at least fourteen days before the AGM Notice.
- (4) A validly nominated candidate may withdraw his nomination at any time before the election by written notice in that behalf delivered to the Secretary.
- (5) If the number of validly nominated candidates:-
 - (a) equals the number of vacancies to be filled at the AGM, all nominated candidates shall be declared elected;
 - (b) is less than the number of vacancies to be filled at the AGM such nominated candidates shall be declared elected; and for the purpose of filling the vacancies still remaining, further nominations may be accepted from the AGM:

Provided that each member to be so nominated shall be supported by four members and shall declare that he is willing if elected to serve as a Council Member; and

Provided, further that if the number of such additional nominations exceeds the number of vacancies still remaining to be filled, the question shall be resolved by show of hands and not by secret ballot.

- (c) is more than the number of vacancies to be filled at the AGM, an election shall be conducted by the secret ballot and the result declared before the close of the AGM.
- (6) A Council Member shall hold office from the close of the AGM at which he is elected to the close of the AGM at which he is replaced, unless he/she earlier ceases to be a Council Member.
- (7) A Council Member who has attended half of the Council meetings during the immediately preceding term shall vacate office and shall not be eligible for re-election unless a waiver of this paragraph for any such member is, approved by a simple majority of members present and voting at a General Meeting of members at which he/she wished to offer himself/herself for re-election.
- (8) A Council Member so disqualified under Article 22(7) shall, upon the waiver being given, file his/her nomination paper notwithstanding Article 22(5).
- (9) Council meetings under Article 22 (7) shall include meetings adjourned for lack of quorum and the immediately preceding term shall mean from the preceding General Meeting at which the elections are to be conducted

- (10) The tenure of office of Council Members shall be in accordance with the First Schedule of the Act.
- (11) Where the Vice President is acting President, the Council shall elect from among its members a member to serve as Vice President for the remaining period up to the AGM.
- (12) Where a casual vacancy exists for the position of President, the Vice President shall assume office of the President up to the next AGM.

22. REMOVAL OF PRESIDENT, VICE PRESIDENT OR COUNCIL MEMBER

- (1) If the Council is of the opinion that it is in the interest of the Institute that the President or Vice President or a Council Member be removed from office:-

- (a) because he/she has conducted himself/herself in a manner detrimental to the good name of the Institute; or
- (b) because his/her continued membership of the Council is not conducive to the harmonious operations of the Council or the Institute; or
- (c) he/she contravenes the Act,

the Council may, at any General Meeting, move a motion for the removal of President, Vice President or Council Member.

- (2) Where the Council intends to move in accordance with Clause (1), notice of such intention shall be given with the notice of the said General Meeting and such notice of intention to move shall give brief details of the reasons for the motion.
- (3) A Council Member affected by a motion under this Article shall if he/she so wishes be allowed to address the said General Meeting for a period not exceeding fifteen minutes;
- (4) If the motion under this Article is carried, the Council Member shall cease to hold office from that time;
- (5) A motion under this article shall be carried by two thirds of the members present; and
- (6) Chartered Accountants may remove the President or Vice President or Council Member as provided for under this constitution.

23. COMMITTEES OF COUNCIL

- (1) In pursuance of Section of the first Schedule of the Act, Committees of the Council may be established by the Council as standing Committees, ad hoc Committees, sub-committees, or any other kind of Committee as the Council deems fit.
- (2) The Council may appoint as members of a Committee established under this Article persons who are or are not Council Members or members of the Institute, and such person shall hold office on such

conditions for such period as the Council may determine in each case.

- (3) A Committee established under this Article shall be deemed to be acting for and on behalf of the Council and the Council shall have the power to endorse, review, may overrule any decision of such Committee.

- (4) The Council may make Rules to regulate the procedures of Committees generally or any Committee in particular and may give to any Committee such specified directions as it deems fit.

24. REMUNERATION AND ALLOWANCE

- (1) Subject to Section 8 of the First Schedule of the Act, Council Members may offer their services on *gratis* basis in the furtherance of the objects of the Act;

- (2) In pursuance of paragraph 8 of part 1 of the First Schedule to the Act, the Council shall present to an Annual General Meeting its proposals and recommendations for the remuneration and allowances of Council Members, members of Committees of Council and members of Disciplinary Committee:

Provided that a General Meeting may approve the principles of any such remuneration of allowances and leave the actual details of implementation to be worked out by Council.

- (3) No change in any remuneration of allowances referred to in paragraph (1) shall be effected until the same has been approved by a General Meeting and unless such change is within the principles already approved.

25. ELIGIBILITY TO BE PRESIDENT, VICE PRESIDENT AND COUNCIL MEMBER

The President, Vice President, and Council Members who are not ex officio members must be Chartered Accountants as defined in the Act and meet the eligibility standards of Section 9 of the Act.

CHAPTER V: THE DISCIPLINARY COMMITTEE

26. NOMINATION AND ELECTION

- (a) The provisions of Part VII of the Act shall apply with regard to the composition, functions, proceedings, powers and reports of the Disciplinary Committee.
- (b) Members of the Council shall be disqualified from holding office in the Disciplinary Committee.

27. REMOVAL BY MOTION

The powers of the Council in relation to removal of a Council Member contained in Article 23 shall be exercisable in respect of a member of the Disciplinary Committee, and the provisions of Article 23 shall apply *mutatis mutandis*, to such removal.

28. PARTICIPATION OF EXPERTS

Where the person presiding at a sitting of the Disciplinary Committee is of the opinion that it is desirable to do so, he/she may invite any person to attend at such sitting and to participate in the deliberations of such sitting, but such person shall have no vote.

CHAPTER VI: MISCELLANEOUS

29. RULES RELATING TO PRACTICE

- (1) Where a firm of Chartered Accountants intends to practice in Zambia under any name; it shall obtain written permission in that behalf from the Council, and the Council, may, in its discretion, refuse such permission if it is of the opinion that such name is undesirable, likely to mislead or likely to be confused with some other name and these provisions shall also apply to a Chartered Accountant practising on his/her own.

- (2) No chartered Accountant shall practice in Zambia under his/her own name or under the name of a firm unless on every letterhead used by such practice there appears:
 - i. his/her forenames (or initials thereof and surname);
 - ii. the forenames (or initials thereof) and surname of all his/her partners (if any); or
 - iii. an indication of where the names of the partners can be found.

- (3) In order to maintain high professional and ethical standards among Chartered Accountants the Council shall issue a Code of Ethics for Accountants and all members shall abide by such Code.

30. FEES

- (1) The fees payable for various matters, referred to in this Constitution shall be prescribed by Council from time to time subject to ratification by the AGM.

- (2) Any member who is in hardship may apply to Council for a reduction in the rate of his/her annual membership subscription, and the Council if satisfied may reduce the rate as they deem fit.

- (3) Where the Council is satisfied that due to exceptional hardships a member is unable to pay his/her annual subscription or other fees as required by this Constitution, it may authorize the postponement of such period and on such terms as it thinks fit.

31. SERVICE OF NOTICE AND OTHER COMMUNICATION

- (1) Any letter, notice or other communication from the Institute to a member shall be deemed to have been correctly served if addressed to the member at his/her postal address recorded in the register of members and sent to him/her by prepaid post or by hand, or email and service shall be deemed to have been effected at the time of dispatch.
- (2) All notice, letters and other communications from the Institute or the Council to a member shall be signed by or on behalf of the Secretary or such other person as the Council may appoint for that purpose.
- (3) Where a period of notice is specified in this Constitution or the Rules, then, notwithstanding the provisions of Article (1) the day of service of such notice shall count as part of such period but the day of the event in respect of which the notice is served shall be excluded from such period.
- (4) Subsequent to notice being given of a General Meeting, any member may, at his/her own expense send through the Secretary one communication to other members if such communication relates to any resolution or agenda item coming before the meeting.
- (5) During the seven days prior to an AGM any candidate for election at such AGM may, at his/her own expense, send through the Secretary one communication to the other members.

32. RULES OF THE INSTITUTE

The Council may subject to the provisions of the Act and the provisions of this Constitution, make Rules affecting the Institute, the Council, Committees of the Council, Council Members, Classes of membership, their rights, privileges and obligations.

33. ESTABLISHMENT OF BRANCHES OF THE INSTITUTE

The Council may make Rules on the establishment of branches of the Institute, their powers and functions, in furtherance of the functions of the Institute as outlined in Section 5 of the Act.

34. ADOPTION AND AMENDMENT OF THE CONSTITUTION

- (1) The Institute shall by a vote of at least two-thirds of the Members voting by secret ballot at a General Meeting of the Institute, adopt this Constitution and shall in like manner amend it.
- (2) The text of any amendments to this Constitution proposed to be moved at the General Meeting, including a summary of any arguments for or against such amendment which the mover thereof or the Council may wish to circulate, shall be sent with the notice of such General Meeting.