

PUBLIC ACCOUNTANTS REGISTRATION ACT.

Act No. 18, 1945.

George VI.
No. 18, 1945.

An Act to make provision for the audit of certain accounts by registered public accountants; to regulate the qualifications for registration as registered public accountants; to provide for the constitution of an Accountants Registration Board and to define the powers and functions of that Board; and for purposes connected therewith. [Assented to, 5th April, 1945.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

PART I.

PRELIMINARY.

Short title,
commence-
ment and
division into
Parts.

1. (1) This Act may be cited as the "Public Accountants Registration Act, 1945."

(2) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

(3) This Act is divided into Parts as follows:—

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—PUBLIC ACCOUNTANTS REGISTRATION BOARD—ss. 3-16.

PART III.—REGISTRATION—ss. 17-26.

PART IV.—MISCELLANEOUS—ss. 27-35.

Definitions.

2. In this Act, unless the context or subject matter otherwise indicates or requires—

"Board" means the Public Accountants Registration Board.

"Chairman"

- “Chairman” means chairman of the Board.
- “Member” means member of the Board.
- “Prescribed” means prescribed by this Act or the regulations.
- “Public Accountant” means an accountant who maintains an office as a principal either alone or with others for the business of General Accountancy and the auditing of accounts and in that office places his services in any such regard at the disposal of the public generally for remuneration and whose services are not either entirely or mainly at the disposal of any individual firm, trust or association (whether incorporate or unincorporate).
- “Regulations” means regulations made under this Act.
- “Secretary” means the secretary appointed under this Act.

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PART II.

PUBLIC ACCOUNTANTS REGISTRATION BOARD.

3. (1) There shall be constituted a Board which shall have and may exercise and discharge the powers, authorities, duties and functions conferred and imposed upon the Board by or under this Act.

The Board.
cf. Act
No. 28,
1941, s. 6.

(2) The Board shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name and shall, for the purposes and subject to the provisions of this Act, be capable of purchasing, holding, granting, demising, disposing of or otherwise dealing with real and personal property, and of doing and suffering all such other acts and things as bodies corporate may by law do and suffer.

(3) The corporate name of the Board shall be the “Public Accountants Registration Board.”

4.

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First
Board.

4. (1) The Board first constituted under this Act shall consist of five members of whom—

- (a) one shall be the person for the time being holding the office of Auditor-General who shall be the chairman;
- (b) one shall be the person for the time being holding the office of Under-Secretary, The Treasury;
- (c) one shall be the person for the time being holding the office of Crown Solicitor;
- (d) one shall be the person for the time being holding the office of State Chairman of the Institute of Chartered Accountants in Australia or such member of the said Institute as may be nominated by him;
- (e) one shall be the person for the time being holding the office of State Chairman of the Commonwealth Institute of Accountants or such member of the said Institute as may be nominated by him.

(2) Any of the members of the Board may if unable to attend any meeting thereof appoint some officer of his department to attend and act for him at such meeting and for all purposes any such officer so appointed when so acting shall be deemed to be a member.

(3) The Board appointed under this section shall hold office until the first day of January one thousand nine hundred and forty-six, and shall, if otherwise qualified, be eligible for election as an elected member.

(4) If a casual vacancy occurs in the office of an appointed member the Governor may appoint a practising public accountant to the vacant office.

(5) In this section the expression "practising public accountant" means a person who is engaged in the practice of his profession or calling as a public accountant either on his own behalf or in partnership with any other public accountant.

The
chairman.

5. (1) The chairman shall preside at all meetings of the Board at which he is present.

In the absence of the chairman from any meeting of the Board the members present shall elect one of their number to preside at the meeting.

(2)

(2) The chairman or member presiding shall have a deliberative vote and, where the voting on any question is equal, shall have a second or casting vote. No. 18, 1945.

6. (1) On and from the first day of January, one thousand nine hundred and forty-six, the Board shall consist of five members of whom— Subsequent
Boards.

- (a) one shall be the person for the time being holding the office of Auditor-General who shall be the chairman;
- (b) one shall be the person for the time being holding the office of Under-Secretary, The Treasury;
- (c) one shall be the person for the time being holding the office of Public Trustee;
- (d) two shall be registered public accountants to be elected by the registered public accountants.

(2) (a) The members referred to in paragraphs (a), (b) and (c) of subsection one of this section are in this Act referred to as the "official members."

(b) The members referred to in paragraph (d) of subsection one of this section are in this Act referred to as the "elected members."

7. (1) All elections of elected members shall be held and conducted in the manner prescribed. Elected
members.

(2) The roll for the purposes of an election of elected members shall be compiled from the Register of Registered Public Accountants kept pursuant to this Act.

(3) Elections of elected members shall be held during the month of November in the year one thousand nine hundred and forty-five and in each third year thereafter.

(4) The persons elected at any such election shall assume office as elected members on the first day of January next after their election and, subject to this Act, shall hold office for a period of three years and shall be eligible for re-election.

8. (1) A member of the Board shall be deemed to have vacated his office if he— Vacation
of office.
cf. Act No.
28, 1941,
s. 9.

(a) becomes bankrupt, compounds with his creditors or makes any assignment of his salary or estate for their benefit; or

(b) becomes an insane person or patient or an incapable person within the meaning of the Lunacy Act of 1898; or

(c)

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(c) is convicted in New South Wales of a felony or of a misdemeanour which is punishable by imprisonment for twelve months or upwards; or is convicted elsewhere than in New South Wales of an offence which, if committed in New South Wales, would be a felony or a misdemeanour which is punishable as aforesaid; or

(d) dies.

(2) A member of the Board, other than an official member, shall be deemed to have vacated his office if he—

(a) is absent from three consecutive ordinary meetings of the Board except upon leave granted by the Board; or

(b) resigns his office by writing under his hand delivered to the secretary; or

(c) is removed from office by the Governor.

(3) An elected member of the Board shall be deemed to have vacated his office if his registration under this Act as a registered public accountant is suspended or cancelled, or if his name is for any reason removed from the register.

Filling
of certain
vacancies.

9. (1) (a) Where a casual vacancy occurs in the office of an elected member the Governor may appoint a registered public accountant to the vacant office.

(b) Any person so appointed shall, subject to this Act, hold office for the balance of his predecessor's term of office.

cf. Act No.
23, 1941,
s. 13.

(2) (a) Where no proper election of elected members or of an elected member takes place on the date appointed for the holding of an election of elected members the Governor may appoint such number of registered public accountants as may be necessary to complete the constitution of the Board.

(b) Any person so appointed shall assume office on such date (not being earlier than the first day of January next following the date appointed for the holding of such election) as the Governor may direct, and shall, subject to this Act, hold office for the period for which, had a proper election been held, the elected members elected at that election would have held office.

(3)

(3) Any person appointed under the authority of **No. 18, 1945** this section shall, for the purposes of this Act, be deemed to be an elected member.

10. (1) The chairman and other members of the Board shall be paid such remuneration (by way of fees or salary or otherwise) and such allowances as the Governor may direct.

Remuneration of members of Board.
cf. Act No. 28, 1941, s. 14.

(2) The office of chairman or other member of the Board shall not for the purposes of the Constitution Act, 1902, or the Sydney Corporation Act, 1932, or any Act amending or replacing those Acts, be deemed to be an office or place of profit under the Crown.

(3) An official member of the Board shall, notwithstanding the provisions of any Act, or of any rule or regulation made under any Act, be entitled to receive remuneration and allowances under this section in addition to any remuneration to which he is otherwise entitled.

11. (1) (a) The Auditor-General may from time to time appoint an officer of the Auditor-General's Department to act as his deputy at any meeting of the Board at which he is unable to be present.

Deputies of official members.

(b) The Under Secretary, The Treasury, may from time to time appoint an officer of The Treasury to act as his deputy at any meeting of the Board at which he is unable to be present.

(2) A deputy appointed under this section shall, while acting as deputy, have all the rights, powers, privileges and immunities of the member for whom he is acting and shall, for the purposes of this Act, be deemed to be an official member.

12. Three members of the Board shall form a quorum, and any meeting of the Board at which a quorum is present shall be competent to transact any business of the Board.

Quorum.

13. (1) No act or proceeding of the Board shall be invalidated or prejudiced by reason only of the fact that at the time when such act or proceeding was done, taken or commenced there was a vacancy in the office of any member.

Defects in appointments not to invalidate proceeding of the Board
cf. Act No. 37, 1938, s. 12.

(2)

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(2) All acts and proceedings of the Board shall, notwithstanding the subsequent discovery of any defect in the appointment or election of any member thereof, or that any member was disqualified to act, be as valid as if such member had been duly appointed or elected and was qualified to act and had acted as a member of the Board, and as if the Board had been properly and fully constituted.

Protection
of Board,
and
members
and others.
cf. Act No.
87, 1938,
s. 14.

14. No matter or thing done or suffered by the Board, or by any member or by the secretary bona fide in the execution or intended execution of this Act, or the exercise and discharge or intended exercise and discharge of any of its or his powers or duties shall subject the Board or any member or the secretary or any other person or the Crown to any liability in respect thereof.

Secretary
and
officers.
cf. Act No.
28, 1941,
s. 17.

15. (1) The Governor may under and subject to the provisions of the Public Service Act, 1902, as amended by subsequent Acts, appoint a secretary and such other officers and employees as may be necessary for the administration of this Act.

(2) The secretary shall have and may exercise and discharge the powers, authorities, duties and functions conferred and imposed upon the secretary by or under this Act.

Annual
report.
cf. *Ibid.*
s. 19.

16. The Board shall each year furnish to the Minister for presentation to Parliament a report giving information as to its work and as to its general decisions in the course thereof.

PART III.

REGISTRATION.

Approved
institutes of
accountants.

17. In this Part the expression "approved institute of accountants" means an institute, association or other body of accountants which is declared by the regulations to be an approved institute of accountants.

Qualifica-
tions for
registration
as registered
public
accountant.

18. (1) Any person shall be entitled to be registered under this Act as a registered public accountant if he proves to the satisfaction of the Board that—

(a) he is of or above the age of twenty-one years;
and

(b)

- (b) he is of good fame and character; and
- (c) (i) he is engaged or is about to engage in the practice of his profession or calling as a public accountant either on his own behalf or in partnership with any other registered public accountant, or is an employee of a registered public accountant so engaged in the practice of his profession or calling; and
 - (ii) he has passed such examinations as may be prescribed before examiners appointed by the Board, and acquired such practical experience in accountancy work as the Board deems sufficient; or
 - (iii) he was at the commencement of this Act the holder or before the prescribed date has become the holder of a certificate of membership issued in accordance with the constitution and rules of any approved institute of accountants; or
 - (iv) he has before the prescribed date passed the final examination of any approved institute of accountants; or
- (d) he was, at the commencement of this Act, and had been, during the period from the first day of July, one thousand nine hundred and forty-three, to such commencement, engaged in the practice of his profession or calling as a public accountant either on his own behalf or in partnership with any other public accountant; or
- (e) being at the commencement of this Act a member of the naval, military or air forces of the Commonwealth he was, at the date of becoming a member of those forces, and had been, for a period of not less than one year before that date, engaged in the practice of his profession or calling as a public accountant either on his own behalf or in partnership with any other public accountant.

(2) Any person who, during the present war between His Majesty and Germany and her Allies, has been a member of the naval, military or air forces of the Commonwealth

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No. 18, 1945. Commonwealth or an Australian mariner within the meaning of the Seamen's War Pensions and Allowances Act 1940 of the Parliament of the Commonwealth may, subject to such terms and conditions as the Board may impose, be registered under this Act as a registered public accountant.

(3) The prescribed date shall for the purposes of subparagraphs (iii) and (iv) of paragraph (c) of subsection one of this section be—

- (a) in the case of a person who is at the commencement of this Act a member of the naval, military or air forces of the Commonwealth—the third anniversary of the date of his discharge from the forces of which he was a member;
- (b) in the case of any other person—the third anniversary of the commencement of this Act.

(4) A person shall not be eligible for registration under this Act in pursuance of paragraph (d) or paragraph (e) of subsection one of this section unless he makes application for registration within the prescribed period.

The prescribed period shall be—

- (a) in the case of a person to whom paragraph (d) of subsection one of this section applies—two years after the commencement of this Act; and
- (b) in the case of a person to whom paragraph (e) of subsection one of this section applies—two years after the date of such person's discharge from the naval, military or air forces of the Commonwealth.

**Exemption
from pre-
scribed ex-
aminations.**

19. (1) The Board may exempt from any or all of the examinations prescribed under subparagraph (ii) of paragraph (c) of subsection one of section eighteen of this Act any person who produces evidence satisfactory to the Board of having passed equivalent examinations held by the University of Sydney or any Technical College under the control of the Department of Public Instruction.

(2)

(2) Any person who, in any place outside the State of New South Wales, has been engaged in the practice of his profession or calling as a public accountant or has qualified by examination so to practise, may upon—

- (a) passing such examinations (if any) as the Board may determine; and
- (b) proving to the satisfaction of the Board that he is of good fame and character;

be registered under this Act as a registered public accountant if the Board is satisfied that such person's qualifications are adequate.

20. (1) Any person desiring to be registered under this Act shall make application to the Board to be so registered and shall lodge with the application a fee of such amount as may be prescribed.

(2) Every such application shall be in or to the effect of the prescribed form, shall be made in duplicate, and shall furnish the particulars indicated in the form.

(3) The applicant shall, if so directed by the Board, attend in person before the Board.

21. (1) The Board shall keep a register to be called the Register of Registered Public Accountants.

(2) Registration of any person as a registered public accountant shall be effected by the entry in the Register of Registered Public Accountants of the following particulars:—

- (a) his name;
- (b) the qualification by virtue of which he is registered;
- (c) the address of his registered office; and
- (d) such other particulars (if any) as the Board may think fit or as may be prescribed.

(3) The register shall at all reasonable times be open to inspection at the office of the Board by any person on payment of the prescribed fee.

22. (1) Every registered public accountant shall have a registered office in New South Wales.

(2) All writs, summonses, notices and other documents required or authorised to be served on or given to a registered public accountant shall be deemed to be duly served or given if left for him at his registered office.

(3)

No. 18, 1945.
Registration
of persons
who have
practised
outside New
South Wales.

Application
for
registration.

Register
and
registration.

Registered
public
accountant
to have a
registered
office.
cf. Act No.
28, 1941,
s. 34.

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(3) The address specified in the application as the address at which the applicant proposes to carry on the practice of his profession or calling as a public accountant or as the address of the registered public accountant by whom he is employed shall upon the grant of the application be deemed to be the registered office of the applicant.

(4) Notice of any change in the situation of the registered office shall be given by the registered public accountant to the secretary within the prescribed time, and the secretary shall enter such change in the Register of Registered Public Accountants.

(5) If any registered public accountant carries on the practice of his profession or calling as a public accountant or, as the case may be, continues in the employment of a registered public accountant without complying with the requirements of this section he shall be guilty of an offence and shall be liable to a penalty not exceeding five pounds for every day during which he so carries on such practice, or so continues in such employment.

Annual
roll fee.
cf. Act No.
7, 1897, s. 8.

23. (1) Every registered public accountant shall, before the first day of October in each year (which day is in this section referred to as the "prescribed day") pay to the secretary a roll fee of such amount as may be prescribed for the year commencing on the first day of January next following the prescribed day.

(2) Together with the roll fee the registered public accountant shall furnish particulars of his registered office.

(3) If a registered public accountant does not pay the roll fee referred to in subsection one of this section before the prescribed day the Board shall forthwith notify him by registered letter addressed to him at the address appearing in the register, that if the fee is not paid before the first day of November next following the prescribed day his name will be removed from the register.

If any registered public accountant fails to pay such fee before the said first day of November the Board shall forthwith remove his name from the register.

(4)

(4) If the name of any registered public accountant is removed from the register under this section the Board shall, upon application made in the prescribed form, restore his name to the register upon payment of such fees as may be prescribed. No. 18, 1945.

The regulations may provide for waiver of the whole or any part of such fees in such circumstances as may be prescribed or may authorise the Board to waive payment of the whole or part of such fees in any case where the Board thinks it proper so to do.

24. The Board shall cause to be removed from the register the names of— Removal from register of certain persons.

- (a) every deceased registered public accountant;
- (b) every registered public accountant who does not possess the qualifications in respect of which he was registered;
- (c) every registered public accountant who has become an insane person or patient or an incapable person within the meaning of the Lunacy Act of 1898.

25. (1) A complaint or charge that any registered public accountant has been guilty of infamous misconduct as a public accountant may be preferred to the Board. Disciplinary provisions.

(2) The Board may cause any such complaint or charge to be investigated.

(3) Where the Board considers it desirable so to do it may conduct an inquiry, investigation or hearing touching the subject matter of the complaint or charge, and in such case shall, where practicable, cause to be served on the registered public accountant a notice specifying, with sufficient particularity to enable him to answer the same, the grounds of the complaint or charge.

(4) Any such inquiry, investigation or hearing shall be held in open court and the registered public accountant shall be afforded an opportunity of defence either in person or by his solicitor or counsel.

At least seven days' notice of the date and place fixed for the conduct of such inquiry, investigation or hearing shall be given to the registered public accountant.

(5)

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(5) Where the registered public accountant is adjudged guilty by the Board, the Board may by order—

- (a) reprimand or caution him; or
- (b) suspend his registration for a period not exceeding twelve months; or
- (c) direct that the name of such registered public accountant be removed from the register.

(6) While an order of suspension of registration remains in force the registered public accountant concerned shall be deemed not to be registered as such but forthwith on the expiry of such order his rights and privileges as a registered public accountant shall be revived as from the date of such expiry.

(7) An order suspending the registration of a registered public accountant or an order directing that the name of a registered public accountant be removed from the register shall not take effect until the expiration of a period of twenty-one days after notification in the prescribed manner by the Board to the registered public accountant concerned of the making of the order.

If within such period the registered public accountant gives due notice of appeal to the district court pursuant to section twenty-six of this Act, such order shall not take effect unless and until the order is confirmed by the district court or the appeal is for any reason dismissed.

Unless the district court to which the appeal is made otherwise orders the period of suspension named in the order appealed from shall commence on the day when that order commences to have effect.

Appeals.

26. (1) An appeal shall lie to a district court—

- (a) against the refusal by the Board of an application for registration under this Act; or
- (b) from any order of the Board suspending the registration of a registered public accountant or directing that the name of a registered public accountant be removed from the register.

(2) Any such appeal made by an applicant for registration as a registered public accountant or by a registered public accountant may be made to the district court having jurisdiction in the district within which the office or registered office of the applicant or registered public accountant is situated. (3)

(3) The district court shall have jurisdiction to No. 18, 1945. hear and determine any appeal under this section.

(4) Any such appeal shall be in the nature of a rehearing and shall be made in accordance with rules of court.

PART IV.

MISCELLANEOUS.

27. For the purpose of conducting any inquiry, investigation or hearing under this Act the members of the Board and the chairman or other member of the Board presiding at the meeting at which such inquiry, investigation or hearing is made, shall have the powers, authorities, protections and immunities conferred by the Royal Commissions Acts, 1923-1934, on commissioners and the chairman of a commission respectively appointed under Division 1 of Part II of that Act, and the said Act, section thirteen and Division 2 of Part II excepted, shall, *mutatis mutandis*, apply to any witness summoned by or appearing before the Board. Inquiries,
etc.

28. (1) From and after the first day of January, one thousand nine hundred and forty-six, no person, other than a registered public accountant, shall be competent to hold or shall hold any appointment (whether honorary or not)— Disqualifica-
tion of un-
registered
person from
holding
certain ap-
pointments.
cf. Act No.
37, 1938,
s. 40.

(a) as auditor of any company under the Companies Act, 1936, as amended by subsequent Acts;

(b) as auditor for the purpose of auditing any accounts required to be audited—

(i) by or under any of the following Acts, namely—

Trade Union Act, 1881-1936, as amended by subsequent Acts;

Legal Practitioners Act, 1898-1936;

Co-operation Act, 1923-1941, as amended by subsequent Acts;

Lay-by Sales Act, 1943;

Pastures Protection Act, 1934-1943;
and

(ii)

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(ii) by or under such other Acts as may be prescribed;

(c) as auditor of the accounts of any incorporated hospital or separate institution within the meaning of the Public Hospitals Act, 1929-1943.

(2) Any person who accepts or holds any appointment for which he is disqualified by this section shall be guilty of an offence and shall be liable to a penalty not exceeding twenty pounds.

(3) This section shall not apply to the Auditor-General, or any officer appointed by him, in the exercise of his powers or performance of his duties under any Act.

(4) The Board may, upon application in the prescribed manner, exempt any of the aforesaid accounts from the operation of this section in any case where it is satisfied that adequate provision is made for the audit of such accounts.

Penalty for posing as a registered public accountant. cf. Act No. 37, 1938, s. 42 (1).

29. From and after the first day of January, one thousand nine hundred and forty-six, any person, not being a registered public accountant, who takes or uses any name, initials, word, title, addition, description or symbol which either alone or having regard to the circumstances in which it is taken or used indicates or is capable of being understood to indicate or is calculated to lead persons to infer that he is a registered public accountant shall be guilty of an offence and shall be liable to a penalty not exceeding fifty pounds.

Penalties for false statements, etc. cf. *Ibid.* s. 47.

30. Any person who—

- (a) makes or causes to be made any falsification in the register or in any matter relating to the register; or
- (b) knowingly makes any false statement upon any examination before the Board or in any document to be used in evidence before or to be submitted to the Board; or
- (c) utters or puts off or attempts to utter or put off as true before the Board any false, forged or counterfeit certificate, document or writing; or
- (d) procures or attempts to procure himself or any other person to be registered under this Act by making or producing or causing to be made or produced any false or fraudulent statement, declaration or representation, either verbal or in writing; or
- (e)

- (e) personates or represents himself as being the person referred to in any certificate, document or writing presented to the Board; or
- (f) fraudulently or by false representation procures himself or any other person to be registered under this Act; or
- (g) falsely advertises or publishes himself as being registered under this Act, or permits any such advertisement or publication; or
- (h) aids or assists in the commission of any such offence;

shall be guilty of a misdemeanour and shall be liable on conviction on indictment to imprisonment for any term not exceeding three years.

31. (1) The fees payable to the Board under this Act shall be paid into a bank in New South Wales to the credit of an account to be called the Accountants Registration Board Administration Account (in this Act referred to as the "Administration Account").

Fees.
cf. Act No.
28, 1941.
s. 25 (4).

(2) The Administration Account shall be operated upon in such manner as the Board may from time to time determine.

(3) There shall be paid from the Administration Account—

- (a) all costs and expenses incurred by the Board in the exercise and discharge of its powers, authorities, duties and functions under this Act;
- (b) the remuneration and allowances payable to the members of the Board;
- (c) such amount as the Governor may determine in respect of the remuneration or allowances payable to the secretary and other officers and employees engaged in the administration of this Act.

(4) The amount payable under paragraph (c) of subsection three of this section shall be paid to the Colonial Treasurer to be carried by him to the Consolidated Revenue Fund.

(5) The Board may from time to time transfer any surplus moneys from the Administration Account to the Accountants Registration Board Education Account.

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Accountants
Registration
Board
Education
Account.

32. (1) The Accountants Registration Board Education Account (in this Act referred to as the "Education Account") shall consist of—

- (a) all moneys transferred from the Administration Account;
- (b) any other moneys howsoever derived which are held by the Board for the purposes of the Education Account.

(2) The moneys for the time being standing to the credit of the Education Account or the revenues derived from such moneys may be applied by the Board from time to time for or towards the promotion of education in accountancy or for or towards any other public purpose in connection with the profession or calling of accountancy.

In particular and without prejudice to the generality of the foregoing provisions of this subsection the Board may provide and maintain scholarships, and may fix the amount payable in respect of such scholarships or any of them, the period for which the same are tenable, and the terms and conditions to be observed by the holders of such scholarships or any of them.

(3) Any moneys in the Education Account not immediately required for the purposes referred to in subsection two of this section may be invested in any manner in which trustees are for the time being authorised to invest trust funds.

Proof of
contents of
register.
cf. Act No.
37, 1938,
s. 31 (3).

33. A certificate purporting to be signed by the secretary and to certify that—

- (a) on a specified day or days or during the whole of a specified period a particular person was or was not registered under this Act as a registered public accountant; or
- (b) on a specified day the name of any particular person was removed from the register kept pursuant to this Act; or
- (c) as from a specified day the registration of a particular person was suspended for a specified period,

shall, without proof of the signature of the person purporting to sign such certificate or that he was the secretary, and notwithstanding any discrepancy between such certificate

certificate and register, be evidence of the matters certified in and by such certificate. **No. 18, 1945.**

34. All proceedings in respect of offences against this Act or the regulations, not being indictable offences, shall be disposed of in a summary manner before a stipendiary or police magistrate or any two justices in petty sessions. **Offences and penalties. cf. Act No. 37, 1938, s. 52.**

35. (1) The Governor may make regulations not inconsistent with this Act prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act. **Regulations.**

(2) Regulations made for the purposes of declaring the institutes, associations, or other bodies of accountants which are to be approved institutes of accountants for the purposes of this Act, and of prescribing examinations under section eighteen of this Act, and any regulations amending or revoking the regulations made for those purposes, shall be made on the recommendation of the Board.

(3) The regulations may prescribe penalties not exceeding ten pounds for any breach of the regulations.

(4) The regulations shall—

- (a) be published in the Gazette;
- (b) take effect from the date of publication or from a later date to be specified in the regulations; and
- (c) be laid before both Houses of Parliament within fourteen sitting days after publication if Parliament is then in session, and, if not, then within fourteen sitting days after the commencement of the next session.

If either House of Parliament passes a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation or part thereof, such regulation or part shall thereupon cease to have effect.