

THE SEEDS ACT, 2003

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SCHEDULE



No. 18 OF 2003

I ASSENT,

Benjamin W. Mwaşa

President

30th January, 2004.

An Act to make provisions for the control and regulation of the standards of agricultural seeds and for matters incidental to and therewith .

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Seeds Act, 2003 and shall come into operation on such date as the Minister may, by notice in the *Gazette*, appoint.

Short
Title and
commen-
cement

2. In this Act, unless the context otherwise requires—
“advertisement” includes any statement, picture, design or device—
(a) published in any newspaper or other publication in general circulation to the public; or
(b) contained in any publication or any other matter in any form which is distributed to members of the public through the public or brought to the public in any other manner;

Interpreta-
tion

“analyst” means a person appointed or designated as analyst pursuant to section 8;

“basic grade” with respect to seeds means the approved progeny of breeders seed produced by seed growers authorised by the Institute for production of this grade and which has been so managed as to maintain genetic purity

- and identity to provide a source for the initial and recurring increase of seeds; or if of foreign origin, that the seed is certified by a recognised certification agency or by the Chief Seed Quality Controller as being of basic grade;
- "breeders grade" means approved seed of a variety that has been produced by the breeder responsible for breeding and maintenance of that variety under conditions which ensure that the specific characteristics of the variety are maintained and which provide the source for the initial and recurring increases of seeds of the pedigree grades; or if of foreign origin, that the seed is certified by a recognised certification agency as being of breeders grade;
- "Certification Agency" means an agency appointed by the Minister pursuant to section 10;
- "certified grade" means the approved progeny of breeder, foundation, registered or certified seed managed to maintain satisfactory genetic identity and purity the production of which is supervised and approved by the Institute and which provides the source of the initial and recurring increase of seeds; or if of foreign origin, that the seed is certified by a recognised certification agency or by the Chief Quality Controller as being of certified grade;
- "Committee" means the National Seed Committee established under section 3 of this Act;
- "class name" includes any mark, description or designation of a class;
- "inspector" means a person appointed or designated as an inspector pursuant to section 8;
- "Director" means a person responsible for Agricultural Development;
- "label" includes any legend, word, mark, symbol or design applied or attached to, included in, belonging to or accompanying any seed or package;
- "Minister" means the Minister responsible for agriculture;
- "noxious weed seed" means any seed potentially injurious to agriculture so declared by the Minister by notice published in the *Gazette* to be noxious weed seed for the purposes of this Act;
- "package" includes a sack, bag, barrel, case or any other container in which seed is placed or packed;
- "place" includes any building, vehicle, vessel, railway, car or aircraft;
- "person" includes an individual, corporation, society, association, enterprise, trustee, receiver, or any other institution;
- "Quality Declared Seed" means seed produced by a registered smallholder farmer which conforms to the specified standards for crop

- species concerned and which has been subject to the quality control measures prescribed in the regulations to be made under this Act;
- "Recognised Certification Agency" means a registered certification agency of a country, which is a member to an International Seed Organization to which Tanzania is also a member or an official seed certification agency from a country, whose seed quality standards have been approved by the Director to be similar or higher than those prescribed under this Act or Regulations;
- "standard seed" means emergency seed authorized for use by the Minister;
- "seed" means that part of plant which is or is intended to be used for propagation and includes any true seed, any vegetative material including seedling, corm, cutting, bulb, bulbil, layer, marcott, root, runner, scion, set, split, stem, stock, stump, sucker or tuber so used or intended to be so used;
- "seed dealer" include importers, exporters, processors, producers, sellers and distributors of seeds and owners of seed testing laboratories or any other person dealing with seed under this Act;
- "sell" includes sell, offer for sell expose for sell, have in possession for sale, and distribution or give away;
- "Subcommittee" means the Seed Sub-Committee established under section 7;
- "Tanzania Pedigree Class" means a class that contains one of the words "Breeders", "Basic", "Certified 1", "Certified 2", where 1 means first generation 2 means second generation;
- "Variety" means plant variety.
- "weed seed" means any plant injurious to agriculture, which is declared to be so by the Minister for the purpose of the Plant Protection Act.

PART II

ESTABLISHMENT OF THE NATIONAL SEEDS COMMITTEE

3. There is hereby established a technical Committee to be known as the National Seeds Committee.

Establi-
shment
of the
Seeds
commi-
ttee

Commi-
ttee
Member-
ship

4.-(1) The National Seeds Committee shall be composed of the following members-

- (a) the Permanent Secretary to the Ministry for the time being responsible for agriculture who shall be the chairperson of the committee;
- (b) the officer responsible for co-ordination and supervision of the seeds industry in the Ministry and shall be the secretary to the Committee;
- (c) the head of the division in the Ministry for the time being responsible for crop research;
- (d) the head of the division in the Ministry for the time being responsible for crop development;
- (e) the Chief Seed Quality Controller; and
- (f) the Registrar of Plant Varieties.

(2) The Minister shall appoint the following to be members of the National Seeds Committee-

- (a) a representative from the Tanzania Seed Trade Association;
- (b) a representative from higher learning institution responsible for agriculture; and
- (c) a representative from seed consumers'association;"

(3) The Chairperson of the Committee may after consultation with members co-opt other members, to attend and speak on any matter at any meeting of the Committee, but a person so co-opted shall not have the right to vote.

Functions
of the
Committee

5.-(1) The National Seeds Committee shall be a Stakeholders' Forum responsible for advising the Government on all matters relating to the development of the Tanzania seed industry.";

(2) Without prejudice to the generality of subsection (1), the functions of the National Seeds Committee shall include: -

- (a) to advise the Ministry on formulation and implementation of the seed industry policy and implementation of guidelines;
- (b) to advise the Ministry on the implementation and amendment of the seeds legislation;
- (c) to advise the Minister on all matters relating to seeds;
- (d) to give general advice in the co-ordination and supervision of the seed industry;
- (e) to advise the Minister on approval of plant varieties.

6. The Committee shall regulate its own procedures of conducting its meetings.
7. The National Seeds Committee may, for the purpose of effective implementation of the functions of the Committee establish such number of sub-Committees to perform specific functions as it may deem necessary.
- 8.-(1) The Minister may, by notice published in the *Gazette*, appoint or designate, from time to time, qualified persons to be Inspectors and analysts who shall have and exercise powers generally respecting seeds in accordance with the provisions of this Act or as may be prescribed.
- (2) The Director or any other person appointed by him shall be the Chief Seed Quality Controller and the head of the national seed quality control service.
- (3) Every person appointed or designated as Chief Quality Controller, analyst or Inspector under sub-section (1) shall be given a certificate, identity card or a document as a proof of his appointment or designation which shall be produced on entering any place in the exercise of his powers under this Act.
- (4) The Chief Seed Quality Controller may permit an analyst to perform internal seed quality control for a private specified producer, processor, seller or as the case may be, distributor of seed.
- (5) No person shall, while holding the office of Seed Quality Controller, Inspector, or Analyst engage in any business connected with the production, processing, sale or importation of seed.
9. The Chief Seed Quality Controller may permit a private specified producer, processor, seller or distributor to employ an analyst appointed under section 8 to effect the internal seed quality control.
- 10.-(1) There is hereby established a body cooperate to be known as the Tanzania Official Seeds Certification Institute (TOSCI), which shall-
- (a) have perpetual succession and a common seal;
 - (b) be capable of entering into contracts in its own name;

Meetings
of the
Committee

Establish-
ment of
Sub-
Committees

Appoint-
ment of
other
staff

Issuance
of
permits

Establish-
ment of
Seed
Certifi-
cation
Institute

(c) be capable of purchasing or acquiring any movable and immovable property.

(2) Any proceedings against the Institute in contract may only be instituted by or against the Government in accordance with the Government Proceedings Act, 1967.

(3) The provisions of the First Schedule to this Act shall have effect as to the constitution, tenure of office, management and proceedings of and other matters relating to the Governing Council of the Institute.

Delegation of powers of the Minister 11.-(1) The Minister may, with the exception of his power of delegation, assign or delegate some or all of his powers under this Act to any competent institution or individual.

(2) Every assignment or delegation shall be revocable at will, and no delegation shall prevent the exercise of any power by the Minister.

(3) In exercising the powers of delegation, assignment or appointment, the Minister may enter into contracts with competent institutions or individuals under such terms and conditions as the Minister may determine.

Minister to make orders

12. The Minister may make orders:

- (a) prescribing the varieties of the seeds of which may be sold in Tanzania or imported into Tanzania;
- (b) classifying the species of plants the seeds of which he deems are weed seeds or noxious seed weed in relation to seed classes under this Act;
- (c) in respect of the detention of anything seized or placed under stop sale under the provisions of this Act and for the preservation or safeguarding anything so detained;
- (d) in respect of the disposition of anything forfeited to the Government under this Act.

PART III

IMPORTATION, EXPORTATION AND SALES OF SEEDS

13.-(1) Any person, who intends to deal with importation, exportation, production, processing, distribution, sale or advertisement for sale of seeds shall obtain a permit from the Director or any other person authorized by the Director in that behalf

Condi-
tion for
importa-
tion,
exporta-
tion and
sale of
seeds

(2) The Director shall, before granting the permit or licence required under subsection(1) ensure that the standards and conditions for importation, production, processing, distribution sale or advertisement for sale of seeds, as provided for in the Plant Protection Act and in this Act, have been complied with.

Act
No.13 of
1997

(3) The Minister shall for the purpose of this Act, prescribe the plant varieties and standards of the seeds for importation, exportation, production, processing and distribution.

(4) Any person who contravenes or fails to comply with a provision of this section, Orders or Regulations made under this Act in respect of matters specified in this section, commits an offence.

14.-(1) Any person who -

- (a) sells, import, exports any seed under a grade name or designation so closely resembling a grade name prescribed under the provision of this Act as likely to be mistaken therefor; or
- (b) applies, to any seed or package containing seed, a grade name prescribed under the provision of this Act as likely to be mistaken therefor,

Restri-
ction on
sale,
importa-
tion or
exporta-
tion of
seeds

shall have the duty to ensure that, the seed meets the requirement prescribed for the grade and is marked, packed and labelled as required by Regulations or Orders made under this Act.

(2) The Minister may prescribe classes of seeds which shall be exempted from the requirements of subsection (1).

(3) Any person, who contravenes the provisions of subsection (1), commits an offence.

PART IV

REGISTRATION OF SEEDS DEALERS

- Registra-
tion of
seeds
dealers
- 15.**-(1) Any seed importer, exporter, producer, processor, distributor or seller shall, before operating, register with the Director or any other person appointed by him in that behalf
- (2) Any owner or operator of a seed processing factory or seed testing laboratory shall be required to obtain registration of his factory or laboratory from the Director.
- (3) Every application for registration under subsection (1) shall be, submitted to the Director in the prescribed manner and shall be accompanied by the prescribed registration fee.
- (4) The Director may, after receiving an application for registration-
- (a) grant registration if he is satisfied with the contents of application; or
 - (b) refuse an application.
- Issuance
of
certificate
of
registra-
tion
- 16.**-(1) The Director shall after granting the registration, issue a certificate of registration to a seed dealer subject to such terms and conditions as may be determined by the Minister.
- (2) A registration certificate granted shall be conspicuously displayed on the business premises of a registered seed dealer.
- Cancellat-
ion of
certificate
of
registra-
tion
- 17.**-(1) The Director may, if he is satisfied that any conditions subject to which a seed dealer was registered have not been complied with, cancel the certificate of registration issued to a seed dealer.
- (2) The Director shall not cancel the registration of a seed dealer under this section unless the dealer has been given an opportunity to show cause as to why the registration should not be cancelled.
- Appeals
- 18.** Any person who is not satisfied by the decision of the Director for refusal of registration, cancellation of registration or permit under the provisions of this Act may, within thirty days appeal to the Minister whose decision shall be final.

19.-(1) No person shall-

(a) import, export, produce, process, distribute or sell seeds unless he is registered as such under this Act; or

(b) test, process or multiply seeds otherwise than in a registered laboratory seed processing factory or, as the case may be, a seed multiplication farm.

(2) Notwithstanding subsection (1), nothing in this Act shall, be construed as preventing the sale of quality declared seeds as such to a neighbour fanner, whereby such seeds are grown by a smallholder fanner for use as seeds in his own farm.

(3) Where a registered Seed Dealer contracts any person to import, export, produce, process, distribute or sell seeds, that person shall be bound by the terms and conditions provided for under this Act.

20.-(1) Every producer, processor, seller or distributor of seeds shall have the duty to keep within his premises, detailed records, by lot, of seed produced, purchased, sold, tested, and labelled or treated as the case may be and such records shall be provided to the Inspector whenever requested.

Prohibi-
tion

Duty to
keeps
records

(2) Any person who contravenes the provisions of this section, commits an offence and is liable on conviction to a fine not exceeding one million shillings or to imprisonment for a term not exceeding three months, or to both such fine and imprisonment.

21.-(1) The Minister shall upon advice by the National Seeds Committee approve any new plant variety.

(2) The Director shall establish and maintain a national catalogue of approved plant varieties and shall cause to be entered therein varieties imported, sold or distributed in Tanzania.

(3) Subject to the recommendations of the National Seeds Committee, the Director shall publish in the *Gazette* the seed varieties entered in the national catalogue.

22.-(1) Any Inspector may, at any reasonable time, enter any place where he reasonably believes there is any seed to which this Act applies

Approval
and
listing of
varieties

Re-
consider-
ation of
dispute
by the
Public
Service
Joint

Powers of
Staff
Inspectors
Council

and may open any package found therein that he has reasons to believe contains such seed and may sample the same for the purpose of ensuring that the provisions of this Act, or of any regulations or orders made under this Act are being complied with.

(2) An Inspector may, for the purposes of securing compliance with the provisions of this Act or of any Regulations or Orders made under this Act or for the purposes of detecting and establishing any breach of any such provisions -

- (a) conduct field inspection and or take samples of any seed found in any package or place and submit such samples to the official seeds testing laboratory for testing; or
- (b) require any person to produce for inspection or for the purpose of obtaining copies thereof or extracts therefrom, any books, shipping bills, bills of lading or other documents or papers relating to any seed to which this Act applies.

(3) The owner or person in charge of any premises described under this section and every person found therein, shall give to an Inspector all reasonable assistance in his power to enable the Inspector to carry out his duties and functions under this Act.

(4) An Inspector may if he has reasonable grounds, that any of the provisions of this Act, or Regulations or Orders made under this Act has been violated, seize, issue or stop sale of the seeds or package by means of or in relation to which the violation was committed.

Provided that, any seeds or package seized or placed under stop sale pursuant to this subsection shall not be detained after-

- (a) the provisions of this Act and the regulations and orders have, in the opinion of the Inspector, been complied with; or
- (b) the expiration of three months from the day of seizure or stop sale, unless before that date proceedings have been instituted in respect of the violation, in which event the seeds or package may be detained until the proceedings are finally concluded.

(5) An Inspector shall before inspection of the premises, take such steps as are reasonably practical to afford the owner of any seeds an opportunity to be present while an inspection under this Act is being carried out.

23. Any person, being the owner or person entrusted with the charge and custody of any seed lot who-

(a) refuses to allow the Inspector to take a sample of the seed from any premises which he is authorised under this Act to take a sample, or who otherwise wilfully delays or obstructs the Inspector; or

(b) wilfully makes false or misleading statement either verbally or in writing to the Inspector or other official engaged in carrying out his duties or functions under this Act;

commits an offence.

Obstruction of Inspectors

24. An analyst, who receives a sample taken under the provisions of this Act from an Inspector, shall as soon as is practicable analyse the same, and shall give a report in the prescribed form specifying the result of the analysis.

Analysis of a sample

25. Any person, who fraudulently tampers or interferes with any seed lot that any sample of it is taken or submitted for analysis under this Act does not correctly represent the seed lot, or fraudulently tampers or interferes with any sample taken or submitted for analysis under this Act, commits an offence.

Tempering with samples

PART V

MISCELLANEOUS PROVISIONS

26.-(1) Any person, who contravenes a provision of this Act or of any subsidiary legislation made under this Act, commits an offence and shall, except as otherwise provided, be liable on conviction to a fine of not less than one million shillings but not exceeding five million shillings or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment.

Offences and Penalties

(2) The court may in addition to any penalty imposed under this Act, order any article in respect of which such offence has been committed or which has been used for the commission of such offence to be forfeited.

(3) The Minister shall be responsible for the disposal of anything forfeited to the Government under subsection (2).

(4) Where an offence has been committed and by reason of that commission a person has suffered a direct damage or loss of his property, the court may, in addition to the penalty provided for under subsection (1), order the offender to compensate the person who has suffered such loss or damage.

(5) The court may in the case of a persistent offender, order, in addition to penalties provided for under this section, the withdrawal of any permit or, certificate of registration or any other right held by the offender under this Act.

Offences
by a
body
corporate
or firm

27.-(1) Any act which if done by an individual would be an offence against this Act or any regulations or orders made under this Act shall, if done by a body corporate, be an offence by every Director, Secretary and Manager thereof unless he proves that the offence was committed without his consent or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and to all circumstances.

(2) Where an offence against this Act or any regulations or orders made under this Act has been committed by a partner in a firm, every person who at the time of the commission of the offence was partner in that firm, or was purporting to act in that capacity, shall be deemed to have committed that offence unless he proves that the offence was committed without his consent and or connivance and he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and to all the circumstances.

Evidence

28.-(1) Any document purporting to be a report under the hand of an analyst appointed under the provisions of this Act, on any sample duly submitted to him for analysis and report, may be admitted in evidence in any civil or criminal proceedings relating to the seed sampled without further proof, and shall be sufficient evidence of the facts stated therein unless the defendant or person charged requires that the analyst be called as a witness.

(2) Where the defendant or person charged requires that the analyst be called as a witness he shall pay any reasonable costs incurred by such analyst in attending the trial.

(3) Any sample which has been taken in the prescribed manner by an Inspector shall, unless proved otherwise be deemed to be of the same composition, to have the same qualities and to possess in all other respects the same properties of the seed lot from which it was drawn.

29. No proceedings in respect of an offence under this Act or under any subsidiary legislation made under this Act shall be instituted after the expiry of two years from the date when the subject matter of the proceedings arose, if the offence is a misrepresentation of the plant variety name or purity of the plant variety.

Limita-
tion

30. Without prejudice to the provisions of section 284A of the Penal Code, no matter done by any person exercising or purporting to exercise any function under this Act or under any subsidiary legislation made under this Act shall, if done in good faith in the execution or purported execution of the functions under any of the provisions of this Act or such subsidiary legislation, subject any such person to any action liability, claim or demand whatsoever.

Indemnity
Cap. 16

31.-(1) The provisions of this Act shall not apply to a sale, offer or exposure for sell, where such sale is made by a bailiff, court broker or other officer in the course of executing any order or process of a court.

Exempted
sales

(2) The term "sell" under sub-section (1) shall not be construed to mean selling of seeds or anything, which otherwise does not meet quality standards prescribed under this Act or Regulations made under this Act.

32.-(1) Subject to the provisions of subsection (2), the Seed (Regulations of Standards) Act, 1973, is hereby repealed.

Repeal
and
savings
Act, No. 29
of 1973

(2) Notwithstanding subsection (1), any applicable Regulations, Rules, Order or Notice made under the Seed (Regulation of Standards) Act, 1973, shall remain in force until such time as it is revoked cancelled or replaced.

33.-(1) The Minister may, after consultation with the Committee, make regulations for the better carrying into effect of the provisions of this Act.

Power to
make
regula-
tions

(2) Without prejudice to the generality of subsection (1), the Minister may make regulations -

- (a) prescribing various forms to be applied under various provisions of this Act;
- (b) prescribing the manner in which -
 - (i) returns and information shall be rendered or furnished;
 - (ii) seeds intended for sale shall be packed, labelled, marked and sealed, and the manner in which seeds may be advertised or exposed for sale;
 - (iii) seed samples are to be taken and dealt with;
- (c) prescribing the methods by which analyses are to be carried out by analysts under the provisions of this Act;
- (d) prescribing the terms and conditions and the manner in which seed may be inspected, classified and tested;
- (e) prescribing the minimum field and seed standards for breeders', basic, certified 1, certified 2, quality declared seed and also seed standards for standard seed class;
- (f) prescribing standards for a seed testing laboratory, processing factory, seed warehouses, seed selling or distribution points shops;
- (g) prescribing procedures for the establishment of quality declared seed production;
- (h) respecting the fees that may be charged for any services rendered under this Act;
- (i) generally prescribing anything which requires to be prescribed under this Act.

(3) The Minister may restrict the application of any of the regulations made under the provisions of subsection (1) to specialised areas or to any group or groups of people or premises.

(4) Regulations made under this section may provide for penalties for the breach thereof not in excess of the penalties mentioned in this Act.

(5) All regulations made under this section shall be published in the Government *Gazette*.

SCHEDULE

(under section 10)

CONSTITUTION, FUNCTIONS AND MANAGEMENT
OF THE SEED CERTIFICATION INSTITUTE

- | | |
|---|--|
| <p>1. The power to carry out the functions and management of the business and affairs of the Institute shall be vested in the Institute's Management Committee.</p> | <p>Management of the Agency</p> |
| <p>2.-(1) The Management Committee of the Institute shall comprise of the following members-</p> <ul style="list-style-type: none"> (a) one member from the Crop Development Division of the Ministry of Agriculture responsible for seed issues; (b) the Head of the National Post-entry Plant Quarantine Station; (c) one member from the Research and Development Division of the Ministry of Agriculture, responsible for biotechnology issues; (d) the Chief Seed Certification Officer who is the head of the Tanzania Official Seed Certification Institute. <p>(2) The Minister shall appoint the Chairperson of the Management Committee and one member from the Tanzania Seed Trade Association to be a member of the Management Committee:</p> | <p>Constitution of the Management Committee</p> |
| <p>3. Members of the Management Committee shall hold office for a period of three years and shall be eligible for re-appointment.</p> | <p>The Term of the management Committee Members Quorum</p> |
| <p>4.-(1) Three members of the Management Committee shall constitute a quorum at any meeting and all decisions to be arrived at by the Management Committee shall be decided by a simple majority of the members present.</p> <p>(2) Each member of the Management Committee shall have one vote and in the event of equality of votes, the Chairperson of the meeting shall have a second or casting vote in addition to his deliberative vote.</p> | |
| <p>5. Minutes in proper form of each meeting of the Management Committee have to be property kept and shall be confirmed by the Management Committee at its next sitting and signed by the Chairperson of the meeting.</p> | <p>Minutes of Management Committee</p> |
| <p>6. The Management Committee shall have power to regulate its procedures in respect of meetings and proper conduct of its business.</p> | <p>Procedures</p> |
| <p>7.-(1) The Institute shall have the following duties:</p> <ul style="list-style-type: none"> (a) to conduct seed field inspections; (b) to effect sampling and testing; | <p>Functions of the Institution</p> |

- (c) to conduct seed inspections;
- (d) to accredit seed sampling and seed testing laboratories;
- (e) to charge fees or otherwise generate revenue from the services rendered;
- (f) to ensure that the revenue accruing from the fees or any other charge guarantees sustainable and quality services;
- (g) to train seed producers, seed inspectors and seed analysts;
- (h) to liaise with other International Organizations such as the International Seed Testing Association (ISTA) on seed related issues;
- (i) to carry out variety performance tests; and
- (j) to carry out pre and post control tests.

(2) The Institute shall not engage itself, directly or indirectly in any trade or business connected with the production, processing, importation, sale or distribution for sale of any seed.

Appoint -
ment of the
Institute's
Chief
Certification
Officer

8. The Minister in consultation with the Management Committee shall appoint the Chief Certification Officer.

Management
Committee
may appoint
employees of
the Institute

9. The Management Committee may, appoint at such salaries and upon such terms and conditions such officers and employees, for the proper and efficient performance of necessary.

Seal of the
Institute

10.-(1) There shall be a Common Seal of the Institute which shall be of such shape, size and form as the Management Committee may determine.

(2) The Seal of the Institute shall not be affixed to any instrument except in the presence of the Principal and one Management Committee member.

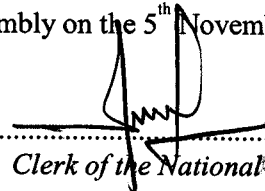
Accounts
and audit Act
No. 33 of
1972

11. The Institute shall keep and maintain proper books of accounts and records relating to its transactions in accordance with acceptable accounting standards:

- (a) the financial year of the Institute shall end on 30th June of each year;
- (b) the books of accounts shall be audited at the end of each financial year by an authorized auditor duly registered under the Auditors and Accountants (Registration) Act, 1972. The auditors shall be appointed by the Management Committee;
- (c) the accounts and reports of the auditors shall be submitted to the Management Committee not later than four months after the end of each financial year, and the Management Committee shall submit a copy of the audit report to the Institute within two months after they have been audited;

- (d) the Institute shall submit a copy of the Institute's Audit Report to the Minister.

Passed in the National Assembly on the 5th November, 2003.


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Clerk of the National Assembly