

**CONSOLIDATION OF CERTIFIED
GENERAL ACCOUNTANTS ACT**
S.N.W.T. 1998,c.38,s.1

(Current to: February 28, 2011)

AS AMENDED BY:

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A copy of a statute of Nunavut can be obtained from the Territorial Printer at the address below. The Annual Volumes of the Statutes of Nunavut and this consolidation are also available online at www.justice.gov.nu.ca but are not official statements of the law.

Any certified Bills not yet included in the Annual Volumes of the Statutes of Nunavut can be obtained through the Office of the Clerk of the Legislative Assembly.

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GLOSSARY OF TERMS USED IN CONSOLIDATIONS

Miscellaneous

- c. means "chapter".
- CIF means "comes into force".
- NIF means "not in force".
- s. means "section" or "sections", "subsection" or "subsections", "paragraph" or "paragraphs".
- Sch. means "schedule".
- SI-005-98 means the instrument registered as SI-005-98 in 1998. (*Note: This is a Northwest Territories statutory instrument if it is made before April 1, 1999, and a Nunavut statutory instrument if it is made on or after April 1, 1999 and before January 1, 2000.*)
- SI-012-2003 means the instrument registered as SI-012-2003 in-2003. (*Note: This is a Nunavut statutory instrument made on or after January 1, 2000.*)

Citation of Acts

- R.S.N.W.T. 1988,c.D-22 means Chapter D-22 of the *Revised Statutes of the Northwest Territories, 1988*.
- R.S.N.W.T. 1988,c.10(Supp.) means Chapter 10 of the Supplement to the *Revised Statutes of the Northwest Territories, 1988*. (*Note: The Supplement is in three volumes.*)
- S.N.W.T. 1996,c.26 means Chapter 26 of the 1996 Annual Volume of the Statutes of the Northwest Territories.
- S.Nu. 2002,c.14 means Chapter 14 of the 2002 Annual Volume of the Statutes of Nunavut.

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CERTIFIED GENERAL ACCOUNTANTS ACT

Definitions

1. In this Act,

"Association" means the Certified General Accountants' Association of the Northwest Territories, as established by the *Certified General Accountants' Association Act* (Northwest Territories); (*Association*)

"member" means a person registered as a member in good standing with the Association. (*membre*)

Powers and functions of Association

2. The Association has and may exercise, in Nunavut, the same powers and functions for the regulation of accountancy in Nunavut, including the discipline of members in relation to conduct in Nunavut, as the Association has and may exercise in the Northwest Territories pursuant to the *Certified General Accountants' Association Act* (Northwest Territories).

Designations and initials

3. A member may use the designations and initials

- (a) "Certified General Accountant" and "C.G.A.", and
- (b) if elected as a Fellow of the Association, "Fellow of the Certified General Accountants" and "F.C.G.A.",

but this use shall be strictly in accordance with the by-laws of the Association.

Offence and punishment

4. (1) Subject to subsection (2), every person who is not a member and who

- (a) takes or uses the designations or initials referred to in section 3, or any title, designation or description implying that he or she is a certified general accountant, or
- (b) holds himself or herself out to the public, directly or indirectly as a member,

is guilty of an offence and liable on summary conviction, for the first offence, to a fine not exceeding \$1,000 and, for each subsequent offence, to a fine not exceeding \$2,000.

Exception

(2) Paragraph (1)(a) does not apply to a person who does not have an office or staff in Nunavut if he or she is not at the time engaged in practising accountancy in Nunavut.

Limitation period

(3) A prosecution for an offence under this section may not be commenced later than one year after the time when the subject-matter of the prosecution arose.

Practice of accountancy by non-members

5. Subject to subsection 4(1), nothing in this Act affects or interferes with the right of a person who is not a member to practise as an accountant in Nunavut.

Division of assets and liabilities

6. The assets and liabilities of the Association shall be divided in the circumstances and in accordance with the process established in sections 38 to 42 of the *Certified General Accountants' Association Act* (Northwest Territories).