INDEX

The Council in terms of Rule 2.2 and 11.11.2 of the ICAS Rules dated 22 September 2014 hereby makes the following Regulations:

Arrangement of Regulations

1. General
2. Eligibility for Admission
3. Applications
4. Affiliates
5. Re-instatement Applications
6. Retention Applications
1. GENERAL

Citation and Commencement

1.1 These Regulations, made by Council under Rule 11.11.2, may be cited as the ICAS Admission Regulations and shall come into force on 20 October 2015.

Definitions

1.2 In these Regulations words and phrases have the same meaning as in the ICAS Rules, unless the context requires otherwise:

Admission – admission to Membership of ICAS in accordance with Rule 3 and the provisions of these Regulations.

Affiliate Application – an application to be regulated by ICAS as an Affiliate in accordance with Rule 3 and the provisions of these Regulations.

Applicant – an individual applying for Membership of ICAS in accordance with Rule 3 and the provisions of these Regulations.

Application – an application for admission to Membership of ICAS in accordance with Rule 3 and the provisions of these Regulations.

Approved Period – the minimum time requirement for training as a CA Student Member.

Authorised Training Office – an organisation which is authorised as an Authorised Training Office in accordance with the Education Regulations.

Board – the Qualifications Board established under Regulation 8 of the General Regulations.

Committee – the Regulatory Committee or Regulatory Committees appointed by Council under Rule 3.5 to determine Affiliate Applications.

CPD – Continuing Professional Development

Re-instatement Application – an application to be re-instated to Membership in accordance with Rule 3 and the provisions of these Regulations.

Retention Application – an application to be retained as a Member or Affiliate in accordance with Rule 3 and the provisions of these Regulations.

Relevant Practical Experience – relevant practical experience acquired by a CA Student Member whilst undertaking training as a CA Student Member during the Approved Period, for such period of time and in such manner as may be prescribed by ICAS from time to time.

Notices

1.3 Any notice or other document to be sent under these Regulations shall be delivered electronically, by hand or by post. It must be sent to the address that the Member, CA Student Member, Affiliate, Firm, or Rule 9 Student has given to ICAS for this purpose. Delivery shall be deemed to have occurred:

1.3.1 for emails, facsimile, and other electronic means, when sent;
1.3.2 by hand, when delivered; and
1.3.3 by post, 48 hours after posting.
2. ELIGIBILITY FOR ADMISSION

2.1 In order to be eligible for Admission, an Applicant must have appropriate ability in specified knowledge, skills and values, by demonstrating that, within 12 months of the date of his application, he has:
   2.1.1 completed the Approved Period, in accordance with Regulations 2.2 and 2.3;
   2.1.2 completed Relevant Practical Experience, in accordance with such requirements as may be prescribed and published by ICAS from time to time;
   2.1.3 attended such courses as may be prescribed by ICAS;
   2.1.4 satisfactorily completed assessments and passed such examinations as may be required by ICAS;
   2.1.5 complied with any further eligibility requirements which may be prescribed and published by ICAS from time to time.

2.2 Subject to Regulation 2.3, the Approved Period shall be a minimum of three years.

2.3 The Approved Period may be varied on the basis of the Applicant’s knowledge, skills and experience prior to becoming a CA Student Member, in accordance with guidance published by ICAS from time to time.

2.4 Council may, at its discretion, waive or vary the requirements set out in Regulations 2.1 to 2.3 if it is satisfied that such action would be reasonable having regard to all relevant circumstances.

3. APPLICATIONS

3.1 Subject to Regulation 3.2, an Application shall be:
   3.1.1 in the form prescribed by ICAS;
   3.1.2 accompanied by such supporting information as may be requested by ICAS;
   3.1.3 submitted with such timescale as may be prescribed by ICAS;
   3.1.4 accompanied by payment of the applicable fee.

3.2 Further to Regulation 3.1.2, the supporting information requested by ICAS shall include, but shall not be limited to, the following:
   3.2.1 confirmation of completion of the Approved Period, in such form as may be prescribed by ICAS;
   3.2.2 a completed Achievement Log;
   3.2.3 representations from individuals involved with the Applicant’s Relevant Practical Experience regarding the Applicant’s conduct and competence.

3.3 Council may, at its discretion, waive or vary the requirements set out in Regulations 3.1 to 3.2 if it is satisfied that such action would be reasonable having regard to all relevant circumstances.

3.4 Upon receipt of an Application, Council shall consider whether the Applicant is a fit and proper person to be a Member and may:
   3.4.1 grant the Application;
   3.4.2 reject the Application;
   3.4.3 request further information from the Applicant.
3.5 In taking a decision under Regulation 3.4, Council may take into account:
3.5.1 the Applicant’s compliance with the eligibility requirements set out in Regulation 2;
3.5.2 any failures or findings under Rule 13;
3.5.3 any information or representations provided by the Applicant;
3.5.4 any information or representations provided by the Board or other committee of ICAS;
3.5.5 any information or representations provided by the Authorised Training Office;
3.5.6 any other information which it believes to be relevant.

3.6 If the Council decides to grant an Application, the Applicant shall be notified of the date upon which he will be admitted to Membership.

3.7 If Council decides to reject an Application, the Applicant shall be notified of his right to appeal the decision.

3.8 An appeal under Regulation 3.7 must be made to the Tribunal Clerk within 21 days of the date on which notice of the Council’s decision was served on the Applicant. The appeal shall be considered in accordance with the Discipline and Appeal Tribunal Regulations.

3.9 Council may publish its decisions and the course of any action taken under these Regulations in such manner as it thinks fit.

4. AFFILIATES
4.1 An individual who is neither a Member nor a CA Student Member may apply to the Committee to be regulated by ICAS as an Affiliate.

4.2 In order to be eligible for regulation as an Affiliate, an applicant must satisfy one or more of the following conditions:
4.2.1 he is a Principal or an employee of a Firm seeking authorisation by ICAS under Regulations made by Council in accordance with Rule 8;
4.2.2 he is eligible to be granted an insolvency permit by ICAS under Regulations made by Council in accordance with Rule 8;
4.2.3 he has been awarded a qualification under Rule 9;
4.2.4 he is a Principal of a Firm seeking to use the designation ‘Chartered Accountants’ under Regulations made by Council in accordance with Rule 5.2.

4.3 The Committee may, at its discretion, waive or vary the requirements set out in Regulation 4.2 if it is satisfied that such action would be reasonable having regard to all relevant circumstances.

4.4 An Affiliate Application shall be:
4.4.1 in the form prescribed by ICAS;
4.4.2 accompanied by such supporting information as may be requested by ICAS;
4.4.3 accompanied by a signed undertaking under Rule 4.2;
4.4.4 accompanied by payment of the applicable fee.
4.5 Upon receipt of an Affiliate Application, the Committee shall consider whether the applicant is a fit and proper person to be regulated as an Affiliate and may:

4.5.1 grant the application;
4.5.2 reject the application;
4.5.3 request further information from the applicant.

4.6 In taking a decision under Regulation 4.5, the Committee may take into account:

4.6.1 the applicant's compliance with any eligibility requirements set out in Regulation 4.2;
4.6.2 any information or representations provided by the applicant;
4.6.3 any information or representations provided by third parties;
4.6.4 any other information which it believes to be relevant.

4.7 If the Council decides to grant an Affiliate Application, the applicant shall be notified of the date upon which he will commence regulation by ICAS as an Affiliate.

4.8 There shall be no right of appeal against a decision by the Committee to reject an Affiliate Application in accordance with Regulation 4.5.2.

4.9 An individual who is regulated by ICAS as an Affiliate shall not be entitled to:

4.9.1 refer to himself as a Member;
4.9.2 refer to himself as a Chartered Accountant;
4.9.3 use the designatory letters 'CA';
4.9.4 vote in General Meetings of ICAS referred to in Rule 10.1;
4.9.5 carry out functions which are prescribed or permitted under applicable legislation, unless otherwise authorised by ICAS in accordance with Regulations made by Council under Rule 8.

4.10 Subject to Regulation 4.9, upon granting an Affiliate Application in accordance with Regulation 4.5.1, the Committee shall grant the Affiliate such rights and privileges as set out in the Rules and Regulations.

4.11 An individual shall automatically cease to be regulated by ICAS as an Affiliate if:

4.11.1 he sends notice in writing to the Committee, with cessation effective only upon its acceptance by Committee;
4.11.2 an Application for Retention is either not submitted or not granted following insolvency of the individual, in accordance with Rule 3.13;
4.11.3 in accordance with Rule 6.4.2, he fails to make payment of sums due to ICAS;
4.11.4 he is subject to a penalty under Rule 13.16.5;
4.11.5 the Firm of which he is a Principal or employee ceases to be authorised by ICAS under Regulations made by Council in accordance with Rule 8;
4.11.6 he ceases to be a Principal or employee of a Firm authorised by ICAS under Regulations made by Council in accordance with Rule 8;
4.11.7 he no longer holds an insolvency permit under Regulations made by Council in accordance with Rule 8;
4.11.8 the Firm of which he is a Principal is no longer entitled to use the designation 'Chartered Accountants' under Regulations made by Council in accordance with Rule 5.2.
4.11.9 he ceases to be a Principal of a Firm which is entitled to use the designation 'Chartered Accountants' under Regulations made by Council in accordance with Rule 5.2.
4.12 Upon receipt of written notice from the Committee of cessation of regulation under Regulation 4.11, the individual shall no longer be entitled to refer to himself as an Affiliate from such date as determined by the committee.

4.13 An Affiliate shall notify the Committee within 10 business days of any changes in circumstance which affects his compliance with the eligibility requirements set out in Regulation 4.2, including, but not limited to:
   4.13.1 a change in the corporate structure of the Firm in which is a Principal or employee;
   4.13.2 he has accepted an offer to become a Principal or employee of a different Firm which is authorised by ICAS under Regulations made by Council in accordance with Rule 8;
   4.13.3 he has accepted an offer to become a Principal or employee of a different Firm which is entitled to use the designation 'Chartered Accountants' under Regulations made by Council in accordance with Rule 5.2.

4.14 An Affiliate who has notified the Committee of an event under Regulation 4.13 shall continue to be an Affiliate unless the event falls within the terms of Regulation 4.11.

5. RE-INSTATEMENT APPLICATIONS

5.1 An individual who has been removed from Membership may submit a Re-instatement Application.

5.2 A Re-instatement Application shall be:
   5.2.1 in the form prescribed by ICAS;
   5.2.2 accompanied by such supporting information as may be requested by ICAS.

5.3 Subject to Regulation 5.4, Re-instatement Applications shall be referred to Council, which shall consider whether the applicant is a fit and proper person to be re-instated to Membership and may:
   5.3.1 grant the Re-instatement Application, subject to such terms and conditions as may be applied in accordance with Regulation 5.9;
   5.3.2 reject the Re-instatement Application;
   5.3.3 request further information from the applicant.

5.4 A Re-instatement Application from an individual who has been out of Membership for less than 12 months shall not require to be considered by Council and may be determined at the discretion of ICAS.

5.5 Subject to Regulation 5.6, Council may, at its discretion, refer a Re-instatement Application to the Investigation Committee to undertake enquiries.

5.6 A Re-instatement Application shall be referred by Council to the Investigation Committee if the Applicant:
   5.6.1 has been out of Membership for more than three years;
   5.6.2 was subject to an unresolved disciplinary investigation when his Membership ceased;
   5.6.3 was excluded from Membership as a consequence of a finding under Rule 13;
   5.6.4 was excluded from Membership as a consequence of Insolvency, in accordance with Rule 3.13.2.
5.7 In undertaking enquiries into a Re-instatement Application, the Investigation Committee may:
5.7.1 request such information from the applicant and third parties as it thinks fit;
5.7.2 request that the applicant attends a meeting.

5.8 On conclusion of its enquiries, the Investigation Committee shall make a recommendation to Council as to whether or not the Re-instatement Application should be granted and if any terms or conditions should be applied.

5.9 In taking a decision under Regulation 5.3, Council may take into account:
5.9.1 the applicant’s conduct and competence when previously in Membership;
5.9.2 the reasons for the applicant’s removal from Membership;
5.9.3 the applicant’s conduct and competence while out of Membership;
5.9.4 the adequacy of the applicant’s CPD while out of Membership;
5.9.5 any information or representations provided by the applicant or third parties;
5.9.6 a recommendation of the Investigation Committee under Regulation 5.8;
5.9.7 any other information which it believes to be relevant;
5.9.8 any guidance on Re-instatement Applications issued by ICAS from time to time.

5.10 In granting a Re-instatement Application, Council may apply such terms and conditions as it sees fit, including, but not limited to:
5.10.1 a requirement that the applicant shall pay the subscription fees and associated payments which he would have paid if he had remained in Membership;
5.10.2 a requirement that all future subscription fees shall be paid by direct debit;
5.10.3 a requirement to pay a fee for re-instatement;
5.10.4 directions in connection with CPD.

5.11 Council shall write to the applicant to confirm its decision under Regulation 5.3.

5.12 There is no right of appeal against a decision under Regulation 5.3.2.

6. RETENTION APPLICATIONS

6.1 A Member or Affiliate who becomes insolvent in accordance with Rule 3.13 may submit a Retention Application.

6.2 A Retention Application shall be:
6.2.1 in the form prescribed by ICAS;
6.2.2 submitted within 14 days from the date of insolvency or the date of notification of the insolvency;
6.2.3 accompanied by such supporting information as may be requested by ICAS.

6.3 If a Retention Application is received by ICAS in compliance with Regulation 6.2, the Member or Affiliate shall continue to be a Member or Affiliate until such time as Council has determined the Retention Application in accordance with Regulation 6.4.
6.4 Retention Applications shall be referred to Council, which may:
   6.4.1 grant the Retention Application, subject to such terms and conditions as may be applied in accordance with Regulation 6.10;
   6.4.2 reject the Retention Application;
   6.4.3 request further information from the applicant.

6.5 Council may, at its discretion, refer a Retention Application to the Investigation Committee to undertake enquiries.

6.6 In undertaking enquiries into a Retention Application, the Investigation Committee may:
   6.6.1 request such information from the Member or Affiliate as it thinks fit;
   6.6.2 request such information from third parties as it thinks fit;
   6.6.3 request that the applicant attends a meeting.

6.7 On conclusion of its enquiries, the Investigation Committee shall make a recommendation to Council as to whether or not the Retention Application should be granted and if any terms or conditions should be applied.

6.8 In taking a decision under Regulation 6.4, Council may take into account:
   6.8.1 the circumstances of the insolvency;
   6.8.2 any information or representations provided by the Member or Affiliate;
   6.8.3 any information or representations provided by third parties;
   6.8.4 a recommendation of the Investigation Committee under Regulation 6.7;
   6.8.5 any other information which it believes to be relevant;
   6.8.6 any guidance on Retention Applications issued by ICAS from time to time.

6.9 In granting a Retention Application, Council may apply such terms and conditions as it sees fit, including, but not limited to:
   6.9.1 a requirement that the applicant shall pay the subscription fees and associated payments which he would have paid if he had remained in Membership;
   6.9.2 a requirement that all future subscription fees shall be paid by direct debit;
   6.9.3 a requirement to pay a fee for re-instatement;
   6.9.4 directions in connection with CPD.

6.10 In granting a Retention Application, Council may apply such terms and conditions as it sees fit.

6.11 Council shall write to the applicant to confirm its decision under Regulation 6.4.

6.12 There is no right of appeal against a decision under Regulation 6.4.2.

6.13 Council may, at its discretion, order that an insolvent Member or Affiliate shall continue to be a Member or Affiliate until such time as outstanding proceedings under Rule 13 have been completed.