



At the Council Chamber, Whitehall

THE 12th DAY OF JANUARY 2021

BY THE LORDS OF HER MAJESTY'S MOST HONOURABLE
PRIVY COUNCIL

The Privy Council has approved the amendments to the Rules of The Institute of Chartered Accountants of Scotland, as set out in the Schedule to this Order.

Richard Tilbrook

SCHEDULE

AMENDMENTS TO THE RULES OF THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF SCOTLAND

1. In Rule 1.1 "Definitions":
 - (a) in the definition of "Insolvency" *delete* "his or her" and *substitute* "their";
 - (b) in the definition of "Professional misconduct" *delete* "himself" and *substitute* "themselves".
2. In Rule 3.13.2 *delete* "he has" and *substitute* "they have".
3. *Delete* Rules 10.3 and 10.4 and *substitute*:

"10.3 The quorum at any General Meeting shall be 15 Members who are entitled to vote and either present in person or present by remote means as determined by Council that enables Members to exercise their rights to speak and vote remotely and simultaneously with the proceedings of the meeting.

Annual General Meetings

- 10.4 ICAS shall hold an Annual General Meeting (AGM) for each year. The AGM shall be at such date, time, place, and by such means as Council shall determine and announce not less than 60 days before the date of the meeting. It

shall be held no later than 15 months after the last AGM and at least once in each calendar year.”.

4. In Rule 10.5.4 *delete* “election” and *substitute* “appointment”.

5. *Delete* Rule 10.7 and *substitute*:

“10.7 A Special General Meeting shall be at such date, time, place, and by such means as Council shall determine and announce in writing no less than 28 days beforehand.”.

6. In Rule 10.10 after “in person or” *insert* “electronically at the meeting, or”.

7. *Delete* Rules 11.6.1 and 11.6.2 and *substitute*:

“11.6.1 eligibility for appointment as Office Bearer;

11.6.2 the procedure for appointment as Office Bearer; and”.

8. *Delete* Rules 11.7, 11.8, 11.9 and 11.10 and *substitute*:

“Resignation, removal and suspension of Council members

11.7 Council shall make Regulations to govern:

11.7.1 Resignation of Council Members from office;

11.7.2 Removal of Council Members from office; and

11.7.3 Suspension of Council Members from office.

11.8 Regulations made under Rules 11.1 to 11.7 shall be approved at General Meeting.

11.9 Notwithstanding Rule 11.7 Members may resolve to remove any member of Council with immediate effect at a General Meeting convened for the purpose.”.

9. *Re-number* Rules 11.11 to 11.16 as 11.10 to 11.15.

10. In renumbered Rules 11.12 and 11.14, *delete* “chairman” and *substitute* “Chair”.