



*At the Council Chamber, Whitehall*

THE 16th DAY OF DECEMBER 2025

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

The Privy Council has allowed amendments to the Disciplinary Bye-laws of The Institute of Chartered Accountants in England and Wales as set out in the Schedule to this Order. These amendments shall come into effect on the 1st day of January 2026.

*Richard Tilbrook, CVO*

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*SCHEDULE*

AMENDMENTS TO THE DISCIPLINARY BYE-LAWS OF THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF ENGLAND AND WALES

1. In Disciplinary Bye-law 1.2:
  - (a) ***delete*** “shall come into force on 1 June 2023” and ***substitute*** “become effective on 1 September 2025”;
  - (b) ***delete*** “14 October 2019” and ***substitute*** “1 June 2023”.
2. After Disciplinary Bye Law 5.3 ***insert*** new Disciplinary Bye Law 5.3A:

“5.3A Where a member, firm, affiliate, or relevant person has pleaded guilty to or been found guilty of, or has accepted a caution in relation to a criminal offence, a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, certified by a competent officer of a Court in the United Kingdom (or, in Scotland, an extract conviction), or otherwise formally verified, shall be conclusive evidence of the conviction or caution, and of any facts and matters found.”.

3. After Disciplinary Bye Law 10.1(b)(iv) ***delete*** “; or” and ***substitute*** “.”.
4. In Disciplinary Bye Law 10.1 ***delete*** 10.1(c).
5. After Disciplinary Bye Law 10.1 ***insert*** new Disciplinary Bye Law 10.1A:

“10.1A The Conduct Committee may adjourn its consideration of any Allegation(s) reported to it by the Conduct Department, on such terms and conditions as it considers appropriate, to enable;

  - a. further investigation,
  - b. monitoring of matters relating to the allegation(s)
  - c. further particularisation of the allegation wording,
  - d. the provision of advice.”.
6. After the heading “Order of the Tribunals Committee”, ***insert*** new Disciplinary Bye Law 11A:

“11A Upon application, a Case Management Chair or Tribunal shall have the power to amend a formal allegation where it is fair and just to do so. Where the Case Management Chair or Tribunal amends the formal allegation, they may issue any ancillary orders necessary as a consequence of the amendments.”.