



At the Council Chamber, Whitehall

THE 9th DAY OF JUNE 2026

BY THE LORDS OF HIS 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, CVO

SCHEDULE

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

1. **Delete** Rules 3.13, 6.4 and 6.5.
2. After Rule 16 **insert** Rule 17:

“17. Removal from membership

17.1 The provisions of this Rule 17 prescribe the circumstances in which a Member or CA Student Member may be removed from Membership, other than as result of an order under Rule 13.16.9. Removal of Affiliate status is also covered where relevant.

Insolvency

17.2 If at any time any Member or Affiliate becomes Insolvent, such Member or Affiliate shall:

- 17.2.1 immediately cease to be entitled to engage in insolvency practice in the United Kingdom and any insolvency permit issued to the person shall be withdrawn; and

- 17.2.2 unless they have submitted an application to Council to retain Membership or Affiliate status, cease to be a Member or Affiliate on the expiry of fourteen days from the date of being made Insolvent or on the expiry of such extended period or periods as Council in its discretion may decide.

Non-payment of Fees, Subscriptions, and other Payments

- 17.3 Failure to pay any sums due in accordance with Rules 6.1 to 6.3, 13.19 and 13.20, or other fines or monies owed to ICAS and in accordance with the associated Regulations shall:

17.3.1 render the Member or CA Student Member liable to removal from Membership without further notice or from such date as Council may direct;

17.3.2 permit ICAS to stop regulating the Affiliate or Firm without further notice or from such date as Council or the relevant Regulatory Committee may direct.

- 17.4 A Member removed from Membership under Rule 17.3 shall be entitled to be re-instated to Membership on application to Council in writing before the end of the year for which the fees, subscriptions, levies, or other payments were due and on payment of all sums due together with a re-instatement fee as may be prescribed by Council.

Failure to Respond

- 17.5 Subject to Rule 17.6, and in accordance with such guidance as shall be published by Council, a Member or CA Student Member may be removed from Membership without further notice, from such date as Council may direct, if they fail to respond to requests to supply such information as may reasonably be required by ICAS under any of the Regulations.

- 17.6 Action under Rule 17.5 shall only be taken where Council is satisfied that:

17.6.1 notice of the requirement to supply information has been appropriately served on the Member or CA Student Member, using all contact details provided to ICAS by the Member or CA Student Member;

17.6.2 a period of not less than 28 days has been given to the Member or CA Student Member to respond;

17.6.3 ICAS has used all reasonable endeavours to elicit a response from the Member or CA Student Member;

17.6.4 no explanation or justification has been given for the Member or CA Student Member's failure to respond; and

17.6.5 it is otherwise fair and reasonable to remove the Member or CA Student Member from Membership.

17.7 Individuals removed from Membership under Rule 17.5 shall be advised of their right to apply for re-instatement to ICAS in accordance with the procedures set out by ICAS in Regulations.

Publicity

17.8 Any action taken under Rules 17.2 to 17. 7 may be publicised at the instance of Council, in such manner as Council deems appropriate.”.