

9 June 2026



Guidance note on the use of ICAS Rule 17.5



Purpose

This guidance is published by Council to provide further information on the process which shall be followed when removing a Member or CA Student Member from Membership under Rule 17.5.

Powers

Rule 17.5 is stated as follows:

“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”.

This Rule was approved by the Membership in April 2026 to provide a more efficient mechanism to remove individuals from Membership who have repeatedly failed to respond to requests for information by ICAS. As a matter of regulatory law, it is generally accepted that individuals should not be able to maintain professional body membership if they place themselves beyond the remit of the body by refusing to comply with their ongoing membership obligations.

Requirements for removal

In introducing the new powers, Council recognises the importance of ensuring the process applies fairly with respect to the rights of the individuals concerned. Rule 17.6 provides that a removal under Rule 17.5 should only happen where Council is satisfied that five conditions have been made. Further information on each of these conditions is provided as follows:

Appropriate notice has been served

Rule 17.6.1 requires that *“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”*. Council will ensure that there has been clear communication of the information required and the regulatory basis for requiring it.

In addition, prior to a Member or CA Student Member being removed under Rule 17.5, they must have been clearly informed that this would be the next step taken by ICAS in the event of a continued failure to respond.

Appropriate period of time for response

Rule 17.6.2 requires that *“a period of not less than 28 days has been given to the Member or CA Student Member to respond”*. Council will ensure that the Member or CA Student Member has been given a reasonable opportunity to respond to ICAS.

Reasonable endeavours to elicit a response

Rule 17.6.3 requires ICAS to use *“all reasonable endeavours to elicit a response from the Member or CA Student Member”*; Council will ensure that ICAS has used all appropriate means of contact, having regard to the details provided to ICAS by the Member or CA Student Member. This will likely include emails to work and personal addresses, letters sent by post to work and home addresses, telephone calls to all numbers shared with ICAS. There will have been multiple attempts to raise the response, with removal not being appropriate on the basis of a single failure to respond to a single means of communication.

It should be emphasised that ICAS relies on contact details provided by Members and CA Student Members to enable communication. Council will not expect significant effort outside of these contact details (e.g. using tracing agents or similar methods).

No explanation or justification

Removals will normally be made where there has been a total failure to respond to ICAS. Rule 17.5 is unlikely to be used where the Member or CA Student Member has been engaging with ICAS in respect of the information required, including in the following circumstances:

- Medical evidence has been submitted by the Member or CA Student Member which explains why a response cannot be submitted.

- The Member or CA Student Member has responded to ICAS to challenge the request for information, including on the grounds of confidentiality or with reference to data protection obligations.
- The Member or CA Student Member has confirmed that they will provide the information but have asserted that further time is required.

Fair and reasonable

There is an underlying requirement in the Rules for removal to be a “*fair and reasonable*” step in relation to the Member or CA Student Member’s lack of response. This encompasses all of the conditions noted above and will ensure that individuals are not removed from Membership in an unduly accelerated manner, or in response to unreasonable request for information.

It should be emphasised that Rule 17.5 refers to the information in question being ‘reasonably required’ by ICAS. Council expects that the process will only be used where there is a public interest need for ICAS to get the relevant information from the Member or CA Student Member – e.g. in relation to disciplinary or regulatory matters. It would not be appropriate to use Rule 17.5 in response to information which might reasonably be deemed ‘nice to have’, e.g. information requested through Member surveys.

Process for removal

The decision to remove a Member or CA Student Member from Membership shall be taken by Council (whether in meeting or agreed out of meeting). Before making a decision, Council will be provided by ICAS with such information and evidence as is required to enable a reasonable and evidence-based decision. This will include the following:

- Copies of ICAS’ correspondence to evidence that all reasonable endeavours have been made to elicit a response from the Member or CA Student Member.
- Copies of any responses received from the Member or CA Student Member, with an assurance from ICAS, where appropriate, that no justification or explanation has been received to explain the failure to provide the information.
- Confirmation of the basis for requiring the information, with reference to ICAS’ Regulations.
- An explanation of the public interest need for ICAS to receive the information.

Further information will be provided by ICAS where possible in response to any requests from Council members.

With reference to ICAS Rules 11.13 and 11.14, Council decisions are made on a majority basis, with one-third of Council members required for a quorum (including at least one Office Bearer and one Public Interest Member).

Communication of removal

Once Council has determined that a Member or CA Student Member is removed from Membership under Rule 17.5, this shall be confirmed in writing in a letter from the ICAS Secretary (which shall be sent by email and first-class post, using all available addresses).

The letter will confirm the following:

- The reasons / basis for removal.
- Details of the publicity notice.
- The process for re-instatement to Membership.

Impact of removal on firms

Where removing an individual from Membership under Rule 17.5 may have an impact on a firm regulated by ICAS, a separate letter will be sent to the firm’s senior partner (or such other appropriate individual, including the Audit Compliance Partner if the firm is registered for audit). This letter will confirm the action taken by ICAS and any implications for the firm, including its use of ‘Chartered Accountants’ and compliance with the audit eligibility requirements.

ICAS will follow-up such correspondence as is required to ensure that matters are appropriately resolved, having regard to compliance with regulatory requirements, and the interests of clients.

Publication of removal

The default position is that the removal of a Member or CA Student Member under Rule 17.5 shall be published in a notice on the ICAS website and in a future edition of CA Magazine. A copy of the publicity wording will be included with the communication of the decision. Notices on the ICAS website will be retained for a period of five years.

Council will exercise its discretion as regards the format and content of such publicity notices.

Re-instatement to Membership

Individuals removed from Membership shall be entitled to apply for re-instatement to Membership in line with the process set out by ICAS in its Admission Regulations. Appropriate information in respect of the process will be provided to the individual at the point of their removal.

Further information

Further information in respect of the issues set out in this guidance can be requested by contacting ICAS through connect@icas.com