

February 2021



Re-instatement to Membership Helpsheet



Why would I be removed from Membership?

While the most common reason for removal from Membership is a failure to pay annual subscriptions, Membership may be terminated on a number of different grounds, including personal insolvency or as a result of a disciplinary finding.

You would be given prior notice that your Membership is under threat, with a follow-up letter confirming the date on which your Membership ended.

Alternatively, some individuals voluntarily choose to resign from Membership.

How do I get re-instated to Membership?

If you have been out of Membership for less than one year and were removed as a result of a failure to pay annual subscriptions, you will automatically be re-instated to Membership on the payment of a re-instatement fee and any outstanding subscription fees. Please contact ICAS on +44 (0)131 347 0100 for more information if this applies to you.

If you have been out of Membership for more than one year, you will need to go through the re-instatement process.

If you were removed from Membership due to personal insolvency – which includes bankruptcy, trust deeds and IVAs – you should generally not apply for re-instatement until three years have passed since the date of your discharge. You may decide to apply earlier if your bankruptcy has been recalled or if all your creditors have been paid in full.

All applications are considered in accordance with the 'Admission Regulations'.

How do I apply for re-instatement to Membership?

If you have been out of Membership for over one year, you will need to complete an application form to be considered for reinstatement. You will also need to complete a CPD record for the last two years. Both forms can be found on the ICAS website.

Once completed, you should send the forms to complaints@icas.com, along with a copy of your CV.

Alternatively, you could send printed copies to:

Investigations Department
ICAS
CA House
21 Haymarket Yards
Edinburgh
EH12 5BH

What kind of information will I need to provide?

In addition to certain factual information, you will need to confirm the following:

- The reasons why you ceased to be a Member.
- The reasons why you now wish to be a Member.
- Details of all continued professional development activities (CPD) undertaken while you were not in Membership.

The details of your CPD will be particularly important if you have been out of Membership for anything more than a couple of years. ICAS will need to ensure that you have retained the levels of professional knowledge we expect from all Members.

You also need to provide contact details for two referees. One referee should be a suitably senior person from your most recent employer. At least one of the referees should be a Member of ICAS (or another professional body). Neither should be a family member.

Who will handle my application?

Your application will be handled by a member of staff in the Investigations Department.

What enquiries will be undertaken?

This will normally depend on when and why you were removed from Membership:

- If you were recently removed for non-payment of fees, it is unlikely that detailed enquiries will be required.
- If you were removed as a result of a disciplinary finding, ICAS will want to ensure that all disciplinary issues have been addressed.
- If you were removed due to personal insolvency, careful consideration will be given to the reasons for your insolvency, your current financial status, your conduct while insolvent and the outcome for creditors. Your Trustee may be contacted for further information.
- If you have been out of Membership for a significant length of time, there will be increased focus on your CPD to ensure you have maintained professional competence.

In all instances, careful consideration will be given to any work you have undertaken while out of Membership and any future plans you have listed in your application.

You will be given a reasonable opportunity to answer questions and make representations in support of your application. It is possible that you will be asked to attend a meeting at CA House to discuss your application in more detail.

Who will determine my application?

This will depend on when and why you were removed from Membership:

- If your Membership ended less than three years ago, your application will in most instances be determined by the ICAS Secretary.
- If your Membership ended more than three years ago, your application will be determined by a Panel comprised of three members of the ICAS Investigation Committee.
- If you were removed from Membership as a result of a disciplinary finding or due to personal insolvency, your application will be determined by a Panel, even if it is submitted within three years.

There are three main options available to either the Secretary or the Panel:

- To reject your application.
- To accept your application.
- To accept your application subject to certain conditions.

The decision will be confirmed in writing. There is no right of appeal.

What conditions could be applied?

What conditions are deemed appropriate will vary with the circumstances of the applicant. There isn't an exhaustive list of possible conditions, with the Secretary and Panel exercising discretion. Some of the conditions that could be applied are outlined below.

- **Condition to re-sit exams**

The requirement to re-sit exams is likely to be applied to individuals who have been out of Membership for longer periods of time. This is because ICAS is likely to require extra comfort to satisfy itself that the applicant retains the level of professional knowledge which is expected of all CAs.

If you have been out of Membership for three to eight years, your re-instatement application is likely to be dependent on you successfully passing ICAS' Test of Relevant Experience (TRE). Details on the TRE can be found on the ICAS website. More information will be provided to you should this be applied as a condition of your re-instatement.

If you have been out of Membership for more than eight years, your re-instatement is likely to be dependent on you re-sitting and successfully passing ICAS' Test of Professional Expertise (TPE) and associated Business Ethics exams. Again, details of the TPE and Business Ethics exams can be found on the ICAS website. More information will be provided to you should this be applied as a condition of your re-instatement.

- **Conditions relating to CPD**

It is possible that further directions could be made in relation to CPD. This could require CPD to be undertaken prior to re-instatement being granted, or CPD to be undertaken within a set timescale after re-instatement. For example, you might be asked to attend a course or webinar on a specific topic.

- **Requirement to pay outstanding subscriptions**

Regardless of the length of time you have been out of Membership, your re-instatement is likely to be dependent on you making full payment of all sums you would have paid if you had remained in Membership. Therefore, if you were removed from Membership three years ago, you may need to pay the subscriptions and levies you would have paid in each of those three years.

- **Requirement to pay a re-instatement fee**

All applicants will need to pay a re-instatement fee to cover our administration costs. While the level of fee will be dependent on the amount of administration, it is normally between £250 - £500.

Are there reduced waivers available?

There are certain circumstances in which ICAS would apply a reduced subscription, for example if an individual was on a career break, unemployed, on maternity leave, or earning under a certain amount in any given year.

If any of these circumstances are relevant to you during your time out of Membership, please indicate this in your application form, so that we can consider whether a reduction in payments is appropriate.

If I am re-instated, will I be able to practice as a Chartered Accountant?

Not necessarily. If you want to practice as a Chartered Accountant, you will need to apply for a practising certificate. This is entirely separate from the re-instatement process.

Please note that the fact that you have been re-instated to Membership does not mean that you will be granted a practising certificate. That is a decision which the Authorisation Committee will take on consideration of all relevant facts and circumstances.

How long will the process take?

It is difficult to say, as the level of enquiries required will vary with each application. It will also depend on how quickly you respond to requests for information.

We aim to deal with all applications without any undue delay. Straightforward applications should be completed within two months.

Who should I contact to discuss the re-instatement process?

You should contact the Investigations Department and ask to speak to one of the Case Officers.

- tel: +44 (0)131 347 0271
- email: complaints@icas.com



CA House, 21 Haymarket Yards, Edinburgh, UK, EH12 5BH
+44 (0) 131 347 0100
connect@icas.com
icas.com

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