

Date: 11 August 2026



ICAS Admission Regulations

A thick, horizontal teal brushstroke underline is positioned below the title.

The Institute of Chartered Accountants of Scotland

Index

Council, in terms of Rules 3.3, 11.10.2 and 11.10.5 of the ICAS Rules, hereby makes the following Regulations.

Arrangement of Regulations:

1. General
2. Eligibility for Admission
3. Applications
4. Affiliates
5. Re-instatement Applications
6. Retention Applications

1. General

Citation and Commencement

- 1.1 These Regulations, made by Council under Rule 11.10.2, may be cited as the ICAS Admission Regulations and shall come into force on 11 August 2026.

Definitions

- 1.2 In these Regulations words and phrases have the same meaning as in the ICAS Rules and, unless the context requires otherwise:

Admission – admission to Membership of ICAS in accordance with Rule 3 and the provisions of these Regulations.

Affiliate Application – an application to be regulated by ICAS as an Affiliate in accordance with Rule 3 and the provisions of these Regulations.

Applicant – an individual applying for Membership of ICAS in accordance with Rule 3 and the provisions of these Regulations.

Application – an application for admission to Membership of ICAS in accordance with Rule 3 and the provisions of these Regulations.

Approved Period – the minimum time requirement for training as a CA Student Member.

Authorised Training Office – an organisation which is authorised as an Authorised Training Office in accordance with the Education Regulations.

Board – the Qualifications Board established under Regulation 8 of the General Regulations.

Committee – the Regulatory Committee or Regulatory Committees appointed by Council under Rule 3.5 to determine Affiliate Applications.

CPD – Continuing Professional Development.

Logbook – a logbook where Relevant Practical Experience is recorded by a CA Student Member.

Re-instatement Application – an application to be re-instated to Membership of ICAS in accordance with Rule 3 and the provisions of these Regulations.

Relevant Practical Experience – relevant practical experience acquired by a CA Student Member whilst undertaking training as a CA Student Member during the Approved Period, for such period of time and in such manner as may be prescribed by ICAS from time to time.

Retention Application – an application to be retained as a Member or Affiliate in accordance with Rule 3 and the provisions of these Regulations.

Notices

- 1.3 Any notice or other document to be sent under these Regulations shall be delivered electronically, by hand or by post. It must be sent to the address that the Member, CA Student Member, Affiliate, or Firm has given to ICAS for this purpose. Delivery shall be deemed to have occurred:
- 1.3.1 for emails, facsimile, and other electronic means, when sent;

- 1.3.2 by hand, when delivered;
- 1.3.3 by post, 48 hours after posting.

2. Eligibility for Admission

- 2.1 In order to be eligible for Admission, an Applicant must have appropriate ability in specified knowledge, skills and values, by demonstrating that, within 12 months prior to the date of their application, they have:
 - 2.1.1 completed the Approved Period, in accordance with Regulations 2.2 and 2.3;
 - 2.1.2 completed Relevant Practical Experience, in accordance with such requirements as may be prescribed and published by ICAS from time to time;
 - 2.1.3 attended such courses as may be prescribed by ICAS;
 - 2.1.4 satisfactorily passed such assessments as may be required by ICAS;
 - 2.1.5 complied with any further eligibility requirements which may be prescribed and published by ICAS from time to time.
- 2.2 Subject to Regulation 2.3, the Approved Period shall be a minimum of three years completed within seven years from the start of the Approved Period.
- 2.3 The Approved Period may be varied on the basis of the Applicant's knowledge, skills and experience prior to becoming a CA Student Member, in accordance with guidance published by ICAS from time to time.
- 2.4 Council may, at its discretion, waive or vary the requirements set out in Regulations 2.1 to 2.3 if it is satisfied that such action would be reasonable having regard to all relevant circumstances.

3. Applications

- 3.1 Subject to Regulation 3.2, an Application shall be:
 - 3.1.1 in the form prescribed by ICAS;
 - 3.1.2 accompanied by such supporting information as may be requested by ICAS;
 - 3.1.3 submitted within such timescale as may be prescribed by ICAS;
 - 3.1.4 accompanied by payment of the applicable fee.
- 3.2 Further to Regulation 3.1.2, the supporting information requested by ICAS shall include, but shall not be limited to, the following:
 - 3.2.1 confirmation of completion of the Approved Period, in such form as may be prescribed by ICAS;
 - 3.2.2 a completed Logbook;
 - 3.2.3 representations from individuals involved with the Applicant's Relevant Practical Experience regarding the Applicant's conduct and competence.
- 3.3 Council may, at its discretion, waive or vary the requirements set out in Regulations 3.1 to 3.2 if it is satisfied that such action would be reasonable having regard to all relevant circumstances.
- 3.4 Upon receipt of an Application, Council shall consider whether the Applicant is a fit and proper person to be a Member and may:
 - 3.4.1 grant the Application;
 - 3.4.2 reject the Application;
 - 3.4.3 request further information from the Applicant.
- 3.5 In taking a decision under Regulation 3.4, Council may take into account:
 - 3.5.1 the Applicant's compliance with the eligibility requirements set out in Regulation 2;

- 3.5.2 any failures or findings under Rule 13;
 - 3.5.3 any information or representations provided by the Applicant;
 - 3.5.4 any information or representations provided by the Board or other committee of ICAS;
 - 3.5.5 any information or representations provided by the Authorised Training Office;
 - 3.5.6 any other information which it believes to be relevant.
- 3.6 If Council decides to grant an Application, the Applicant shall be notified of the date upon which they will be admitted to Membership.
 - 3.7 If Council decides to reject an Application, the Applicant shall be notified of their right to appeal the decision.
 - 3.8 An appeal under Regulation 3.7 must be made to the Tribunal Clerk within 21 days of the date on which notice of the Council's decision was served on the Applicant. The appeal shall be considered in accordance with the Discipline and Appeal Tribunals Regulations.
 - 3.9 Council may publish its decisions and the course of any action taken under these Regulations in such manner as it thinks fit.
 - 3.10 Council may delegate the powers set out in Regulation 2.4 and Regulations 3.1 to 3.9 to a board, committee or the ICAS Executive Management on such terms as it may deem appropriate.

4. Affiliates

- 4.1 An individual who is neither a Member nor a CA Student Member may apply to the Committee to be regulated by ICAS as an Affiliate.
- 4.2 In order to be eligible for regulation as an Affiliate, an applicant must satisfy one or more of the following conditions:
 - 4.2.1 they are a Principal or an employee of a Firm seeking authorisation by ICAS under Regulations made by Council in accordance with Rule 8;
 - 4.2.2 they are eligible to be authorised to undertake insolvency work under Regulations made by Council in accordance with Rule 8;
 - 4.2.3 they have been awarded a qualification under Rule 9;
 - 4.2.4 they are a Principal of a Firm seeking to use the designation 'Chartered Accountants' under Regulations made by Council in accordance with Rule 5.2.
- 4.3 The Committee may, at its discretion, waive or vary the requirements set out in Regulation 4.2 if it is satisfied that such action would be reasonable having regard to all relevant circumstances.
- 4.4 An Affiliate Application shall be:
 - 4.4.1 in the form prescribed by ICAS;
 - 4.4.2 accompanied by such supporting information as may be requested by ICAS;
 - 4.4.3 accompanied by a signed undertaking under Rule 4.2;
 - 4.4.4 accompanied by payment of the applicable fee.
- 4.5 Upon receipt of an Affiliate Application, the Committee shall consider whether the applicant is a fit and proper person to be regulated as an Affiliate and may:
 - 4.5.1 grant the application;
 - 4.5.2 reject the application;
 - 4.5.3 request further information from the applicant.

- 4.6 In taking a decision under Regulation 4.5, the Committee may take into account:
- 4.6.1 the applicant's compliance with any eligibility requirements set out in Regulation 4.2;
 - 4.6.2 any information or representations provided by the applicant;
 - 4.6.3 any information or representations provided by third parties;
 - 4.6.4 any other information which it believes to be relevant.
- 4.7 If the Committee decides to grant an Affiliate Application, the applicant shall be notified of the date upon which they will commence regulation by ICAS as an Affiliate.
- 4.8 There shall be no right of appeal against a decision by the Committee to reject an Affiliate Application in accordance with Regulation 4.5.2.
- 4.9 An individual who is regulated by ICAS as an Affiliate shall not be entitled to:
- 4.9.1 refer to themselves as a Member;
 - 4.9.2 refer to themselves as a Chartered Accountant;
 - 4.9.3 use the designatory letters 'CA';
 - 4.9.4 vote in General Meetings of ICAS referred to in Rule 10.1;
 - 4.9.5 carry out functions which are prescribed or permitted under applicable legislation, unless otherwise authorised by ICAS in accordance with Regulations made by Council under Rule 8.
- 4.10 Subject to Regulation 4.9, upon granting an Affiliate Application in accordance with Regulation 4.5.1, the Committee shall grant the Affiliate such rights and privileges as set out in the Rules and Regulations.
- 4.11 An individual shall automatically cease to be regulated by ICAS as an Affiliate if:
- 4.11.1 they send notice in writing to the Committee, with cessation effective only upon its acceptance by Committee;
 - 4.11.2 an Application for Retention is either not submitted or not granted following insolvency of the individual, in accordance with Rule 17.2;
 - 4.11.3 in accordance with Rule 17.3, they fail to make payment of sums due to ICAS;
 - 4.11.4 they are subject to an order under Rules 13.16.4 or 13.16.5;
 - 4.11.5 the Firm of which they are a Principal or employee ceases to be authorised by ICAS under Regulations made by Council in accordance with Rule 8;
 - 4.11.6 they cease to be a Principal or employee of a Firm authorised by ICAS under Regulations made by Council in accordance with Rule 8;
 - 4.11.7 they are no longer authorised by ICAS to undertake insolvency work under Regulations made by Council in accordance with Rule 8;
 - 4.11.8 the Firm of which they are a Principal is no longer entitled to use the designation 'Chartered Accountants' under Regulations made by Council in accordance with Rule 5.2;
 - 4.11.9 they cease to be a Principal of a Firm which is entitled to use the designation 'Chartered Accountants' under Regulations made by Council in accordance with Rule 5.2.
- 4.12 Upon receipt of written notice from the Committee of cessation of regulation under Regulation 4.11, the individual shall no longer be entitled to refer to themselves as an Affiliate from such date as determined by the committee.
- 4.13 An Affiliate shall notify the Committee within 10 business days of any changes in circumstance which affect their compliance with the eligibility requirements set out in Regulation 4.2, including, but not limited to:
- 4.13.1 a change in the corporate structure of the Firm in which they are a Principal or employee;

- 4.13.2 they have accepted an offer to become a Principal or employee of a different Firm which is authorised by ICAS under Regulations made by Council in accordance with Rule 8;
 - 4.13.3 they have accepted an offer to become a Principal or employee of a different Firm which is entitled to use the designation 'Chartered Accountants' under Regulations made by Council in accordance with Rule 5.2.
- 4.14 An Affiliate who has notified the Committee of an event under Regulation 4.13 shall continue to be an Affiliate unless the event falls within the terms of Regulation 4.11.

5. Re-instatement Applications

- 5.1 An individual who has been removed from Membership may submit a Re-instatement Application.
- 5.2 A Re-instatement Application shall be:
 - 5.2.1 in the form prescribed by ICAS;
 - 5.2.2 accompanied by such supporting information as may be requested by ICAS.
- 5.3 An individual who has been out of Membership for less than 12 months may be re-instated to Membership without submitting a Re-instatement Application, at the discretion of ICAS, and providing always that the individual was not removed from membership for any of the reasons which are stated in Regulation 5.7.
- 5.4 A Re-Instatement Application shall be assessed by the Secretary or the Investigation Committee in accordance with these Regulations and may be:
 - 5.4.1 granted, subject to such terms and conditions as may be applied under Regulation 5.6;
 - 5.4.2 rejected.
- 5.5 In taking a decision under Regulation 5.4, the Secretary or the Investigation Committee shall consider whether the applicant is a fit and proper person to be re-instated to Membership and in doing so may take into account:
 - 5.5.1 the applicant's conduct and competence when previously in Membership;
 - 5.5.2 the reasons for the applicant's removal from Membership;
 - 5.5.3 the applicant's conduct and competence while out of Membership;
 - 5.5.4 the adequacy of the applicant's CPD while out of Membership;
 - 5.5.5 the extent to which the applicant is able to demonstrate an appropriate ability in the specified knowledge, skills and values, to the level of professional competency prescribed and published by ICAS from time to time;
 - 5.5.6 any information or representations provided by the applicant or third parties;
 - 5.5.7 any other information which it believes to be relevant;
 - 5.5.8 any guidance on Re-instatement Applications issued by ICAS from time to time.
- 5.6 In granting a Re-instatement Application, the Secretary or the Investigation Committee may apply such terms and conditions as deemed fit, including, but not limited to:
 - 5.6.1 a requirement to pay a fee for re-instatement;
 - 5.6.2 a requirement that all future subscription fees shall be paid by direct debit;
 - 5.6.3 directions in connection with CPD;
 - 5.6.4 a requirement to satisfactorily pass such assessments as may be deemed appropriate, notwithstanding that the applicant may previously have done so as a CA Student Member.
- 5.7 A Re-instatement Application shall be considered and determined by the Investigation Committee if the Applicant:
 - 5.7.1 was subject to an unresolved disciplinary investigation when their Membership ceased;

- 5.7.2 was excluded from Membership as a consequence of a finding under Rule 13;
 - 5.7.3 was excluded from Membership as a consequence of Insolvency, in accordance with Rule 17.2.2;
 - 5.7.4 it is otherwise appropriate for the application to be referred to the investigation committee
- 5.8 A Re-instatement Application may be considered and determined by the Secretary if the provisions of Regulation 5.7 do not apply and it is not otherwise appropriate for the application to be referred to the Investigation Committee.
- 5.9 The applicant shall be informed in writing of the decision taken under Regulation 5.4.
- 5.10 There is no right of appeal against a decision under Regulation 5.4.2.

6. Retention Applications

- 6.1 A Member or Affiliate who becomes Insolvent in accordance with Rule 17.2 may submit a Retention Application.
- 6.2 A Retention Application shall be:
- 6.2.1 in the form prescribed by ICAS;
 - 6.2.2 submitted within 14 days from the date of Insolvency or the date of notification of the Insolvency;
 - 6.2.3 accompanied by such supporting information as may be requested by ICAS.
- 6.3 If a Retention Application is received by ICAS in compliance with Regulation 6.2, the Member or Affiliate shall continue to be a Member or Affiliate until such time as the Investigation Committee has determined the Retention Application in accordance with Regulation 6.4.
- 6.4 Retention Applications shall be referred to the Investigation Committee, which may:
- 6.4.1 grant the Retention Application, subject to such terms and conditions as may be applied in accordance with Regulation 6.7;
 - 6.4.2 reject the Retention Application;
 - 6.4.3 request further information from the applicant.
- 6.5 In undertaking enquiries into a Retention Application, the Investigation Committee may:
- 6.5.1 request such information from the Member or Affiliate as it thinks fit;
 - 6.5.2 request such information from third parties as it thinks fit;
 - 6.5.3 request that the applicant attends a meeting.
- 6.6 In taking a decision under Regulation 6.4, the Investigation Committee may take into account:
- 6.6.1 the circumstances of the Insolvency;
 - 6.6.2 any information or representations provided by the Member or Affiliate;
 - 6.6.3 any information or representations provided by third parties;
 - 6.6.4 any other information which it believes to be relevant;
 - 6.6.5 any guidance on Retention Applications issued by ICAS from time to time.
- 6.7 In granting a Retention Application, the Investigation Committee may apply such terms and conditions as it sees fit.
- 6.8 The Investigation Committee shall write to the applicant to confirm its decision under Regulation 6.4.
- 6.9 There is no right of appeal against a decision under Regulation 6.4.2.

- 6.10 The Investigation Committee may, at its discretion, order that an Insolvent Member or Affiliate shall continue to be a Member or Affiliate until such time as outstanding proceedings under Rule 13 have been completed.



CA House, 21 Haymarket Yards, Edinburgh, UK, EH12 5BH

+44 (0) 131 347 0100

connect@icas.com

icas.com

 @ICASaccounting

 ICAS – The Professional Body of CAS

 ICAS_accounting

 ICAS_accounting