

The Secretary
CA Sri Lanka,
30A, Malalasekera Mawatha,
Colombo 07.

APPLICATION FOR RENEWAL OF INSTITUTE MEMBERSHIP – 2022

I, (Rev./Prof./Dr./Mr./Mrs./Ms) _____, being a resident / non – resident of Sri Lanka do hereby apply for renewal of my [Associate / Fellow] * Membership of the Institute of Chartered Accountants of Sri Lanka, and annex [cash / cheque / draft * No:for Rs. being the relevant membership fee.

* Delete as necessary

Associate - Rs. 16,000

Fellow - Rs. 20,000/-

Practicing - Rs. 18,500/-

FORM FOR PRACTICING MEMBERSHIP - APPLICATION FOR RENEWAL OF CERTIFICATE TO PRACTICE – 2022

I, Rev. / Prof. /Dr. / Mr. / Mrs. /Ms. _____ (Full name), being a resident of member of the Institute of Chartered Accountants 23 of 1959 (overleaf), and forward herewith Cash/ Cheque No..... for **Rs 18,500/-** being the fee for renewal of the certificate to practice.

I hereby undertake to furnish the Council with any further information about the nature and extent of my practice, if called upon to do so.

Nature of the Practice: Individual/ Partnership

Name of the Firm (Personal Name/ New Firm/ Existing Firm):

Address:

Tel: Fax: Email:

Note: If there are any changes in the particulars of the Business Registration, please attach a copy of the Business Registration Certificate.

Declarations

Yes No

Section A – General:

- I hereby declare that I am not subject to any of the disqualifications mentioned in Sec. 15 (1) of the Institute of Chartered Accountants Act. No. 23 of 1959 as given below:
 - a) I am over the age of twenty-one years and is a citizen of Sri Lanka or has ordinarily resided in Sri Lanka for a period of not less than three years.
 - b) I have not been adjudged by a competent court to be of unsound mind.
 - c) I have not been adjudged as insolvent or bankrupt, and have not been granted by a competent court a certificate to the effect that the insolvency or bankruptcy has arisen wholly or partly from unavoidable losses or misfortunes:
 - d) I have not been convicted by a competent court, whether in Sri Lanka or elsewhere, of any offence involving moral turpitude and punishable with imprisonment or similar punishment and has not been granted a free pardon.
- I do hereby declare that I am a fit and proper person to conduct duties as a Chartered Accountant. In this regard I declare that I have not:
 - a) been subject to a disciplinary order made by the Institute or another professional body; or
 - b) been or is the subject of an investigation, whether criminal or otherwise
 - c) committed a material breach of an applicable regulation of the Institute; or
 - d) committed a breach of laws and regulations in connection with my duties including, Anti- Money laundering law.
 - e) on any occasion given the Institute false, inaccurate or misleading information or failed to co-operate with the Institute.
- I do hereby declare that I will comply with all regulations under the Code of Ethics, the Institute of Chartered Accountants Act No. 23 of 1959 (as amended) and all technical and ethical standards/guidelines applicable to my work.
- I do hereby declare that I will comply with the requirements of the laws and regulations in connection with my duties including Anti-money laundering law.

Yes No

Section B – For all members, except retired Chartered Accountants:

This section is not applicable to me

I understand the CPD requirements and obligations of a Chartered Accountant as specified in the CA Sri Lanka Members' CPD Guide in line with the International Education Standards (IES) – 7 Continuing Professional Development.

Accordingly, I have **obtained** a minimum of 20 relevant CPD hours in 2021 of which at least 10 CPD hours are verifiable. Further, I am aware that I need to obtain at least 120 relevant CPD hours in each rolling 3 years period, of which at least 60 CPD hours are verifiable, commencing from 1st January 2018.

Section C – For the Practicing Members who serve as Engagement Partners Responsible for Audits of Financial Statements:

This section is not applicable to me

I understand the professional **competence that is required to develop and maintain when performing the role of an Engagement Partner responsible for audits of financial statements** as specified in the CA Sri Lanka Members' CPD Guide in line with the International Education Standards (IES) – 8 Professional Competence for Engagement Partners Responsible for Audits of Financial Statements

Accordingly, I have undertaken such relevant CPD to comply with **IES 8**.

If the answer is "No" for any of the declarations, please provide details:

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CA Sri Lanka reviews the above submission and you may be contacted for further information to support the declaration, if necessary.

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Date

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Signature

REGULATIONS APPLICABLE FOR ALL MEMBERS**(INSTITUTE OF CHARTERED ACCOUNTANTS REGULATIONS 1960, as amended)**

26. Every Certificate of membership shall remain the property of the Institute and the Council shall be at liberty at any time to call for and compel its production and delivery. Every person ceasing to be a member of the Institute shall, when so requested by the Council or by the Secretary, return his certificate of membership for cancellation.

SECTIONS AND REGULATIONS APPLICABLE FOR PRACTICING MEMBERS**SECTION 24, ACT NO.23 OF 1959**

24. (1) For the purpose of this Act, a person shall be deemed to practice as an accountant if, in consideration of remuneration receive or received, and whether by himself or in partnership with any other person, he
- engages himself in the practice of accountancy or holds himself out to the public as an accountant; or
 - offers to perform or performs service involving the auditing or verification of financial transactions, books, accounts or records, or the preparation, verification, or certification of financial accounting and related statements; or
 - renders professional services or assistance in or about matters of principle or detail relating to accounting procedure or certification of financial facts or data: or
 - renders any other services which may be declared by the council by regulation to be service constituting practice as an accountant.
- (2) A person who is a salaried employee of the Government or of anyone employer shall not, by reason only that he does any act referred to in subsection (1) in his capacity as such employee, be deemed to practice as an accountant.
21. A Member of the Institute shall not be entitled to a Certificate to Practice unless such person has at least two years practical training in Practicing Firm of Accountants after passing the Licentiate II Examination / Professional III Examination / Final I / Business Level Examination.

INSTITUTE OF CHARTERED ACCOUNTANTS REGULATIONS 1960, as amended

38. (1) Every member shall, before commencing to practice as an accountant within the meaning of Section 24 of the Act, apply to the Council for a Certificate to Practice.
39. The Council shall levy a fee of **RUPEES EIGHTEEN THOUSAND AND FIVE HUNDRED** only before a Certificate to Practice is issued to any Member.
40. Every Certificate to Practice shall be in force until the thirty first day of December of the year in respect of which it is issued and may be renewed upon payment of a fee of **RUPEES EIGHTEEN THOUSAND AND FIVE HUNDRED**.