

# ICAI Global Career E-KIT KENYA



## Moving Towards New Frontiers



**The Institute of Chartered Accountants of India**  
(Set up by an Act of Parliament)



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### Important Notes

- ▶ This welcome pack is prepared with a view to furnish you with important information that a member may need when he/she arrives in Kenya to take up an employment or to set up his professional firm. The contents should be construed in conjunction with the regulations or laws that are in force in the country.
- ▶ The socio economic parameters constantly change in this vibrant economy. The information included in this welcome pack is based on factors as on 31st December, 2018. The reader is requested to discuss the facts with the concerned authorities to understand the changes if any, that may have taken place since the date of publishing this booklet.
- ▶ Information contained in this document is purely for internal circulation and meant for ICAI members to give them an overview of the activities of the Chapter and to facilitate and guide the members.
- ▶ Each country has a distinct visa requirements and for all professional and business engagements.
- ▶ This document does not promote Kenya either for practice/employment. The users of this information need to update the requirements before taking any decision in this regard. The benchmark of success of individual members may differ between individual members depending upon the skills, aptitude and professional dexterity



## ICAI Motto

**Ya esa suptesu jagarti kamam kamam Puruso nirmimanah |  
Tadeva sukram tad brahma tadevamrtamucyate |  
Tasminloka sritah sarve tadu natyeti Kascan | etad vai tat ||**

(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure.  
That is Brahman, that, indeed, is called the immortal. In it all the  
worlds rest and no one ever goes beyond it.  
This, verily, is that, kamam kamam : desire after desire, really objects of desire.  
Even dream objects like objects of waking consciousness are due to the Supreme Person.  
Even dream consciousness is a proof of the existence of the self.  
No one ever goes beyond it : cf. Eckhart : 'On reaching God all progress ends.')

Source : Kathopanishad

## Vision:

ICAI becomes World's leading accounting body, a regulator and developer of trusted and independent professionals with world class competencies in accounting, assurance, taxation, finance and business advisory services.

## Mission 2030:

ICAI will leverage technology and infrastructure and partner with its stakeholders to:

- ▶ Impart world class education, training and professional development opportunities to create global professionals.
- ▶ Develop an independent and transparent regulatory mechanism that keeps pace with the changing times
- ▶ Ensure Adherence to highest ethical standards
- ▶ Conduct cutting edge research and development in the areas of accounting, assurance, taxation, finance and business advisory services
- ▶ Establish ICAI members and firms as Indian multi-national service providers



## The ICAI - An Overview

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by the Chartered Accountants Act, 1949 for the regulation of the profession of Chartered Accountants in India. The ICAI has achieved recognition as the premier accounting body in India and today it is the second largest accounting body in the world.



## ICAI Presence

- ▶ Headquarters : New Delhi
- ▶ Regional Offices : 5 (Mumbai, Chennai, Kolkata, Kanpur, New Delhi)
- ▶ Branch Offices : 164 branches spread all over the country
- ▶ Overseas : 34 chapters and an overseas office in Dubai

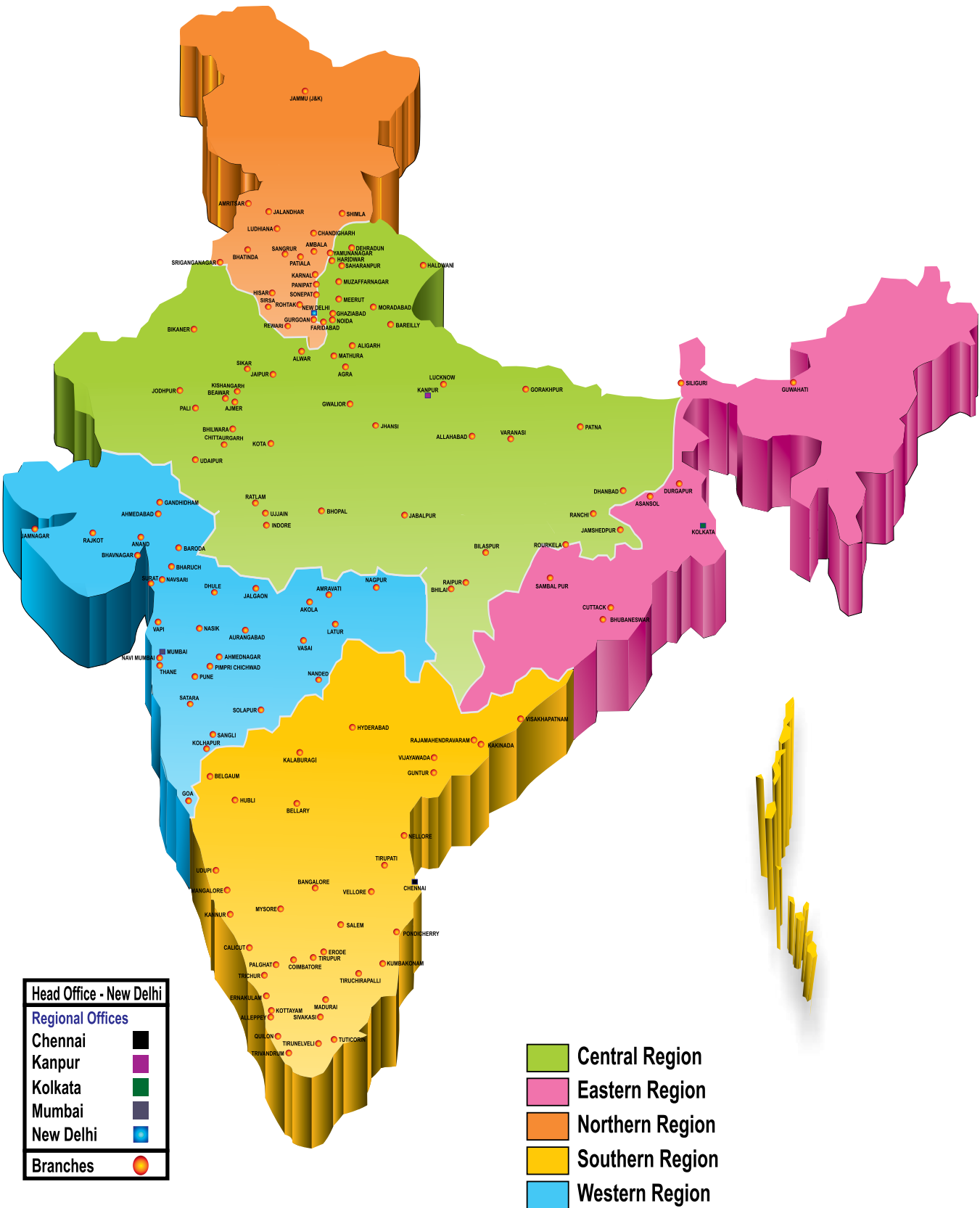
**Currently around 8 lakh students are pursuing the CA course and the total membership count of the ICAI is over 2.92 lakh. A significant number of members occupy eminent positions in government and various organisations.**

The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council is composed of 40 members of whom 32 are elected by the members and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Ministry of Corporate Affairs, Ministry of Finance, and other stakeholders.

## Activities at a glance:

- ▶ Regulator of CA Profession
- ▶ Standards Setter
- ▶ Disciplinary Mechanism
- ▶ Services to Government and stakeholders
- ▶ Education & Research
- ▶ International initiatives
- ▶ Continuing Professional Education
- ▶ Corporate Governance
- ▶ Public Finance

# ICAI National Network

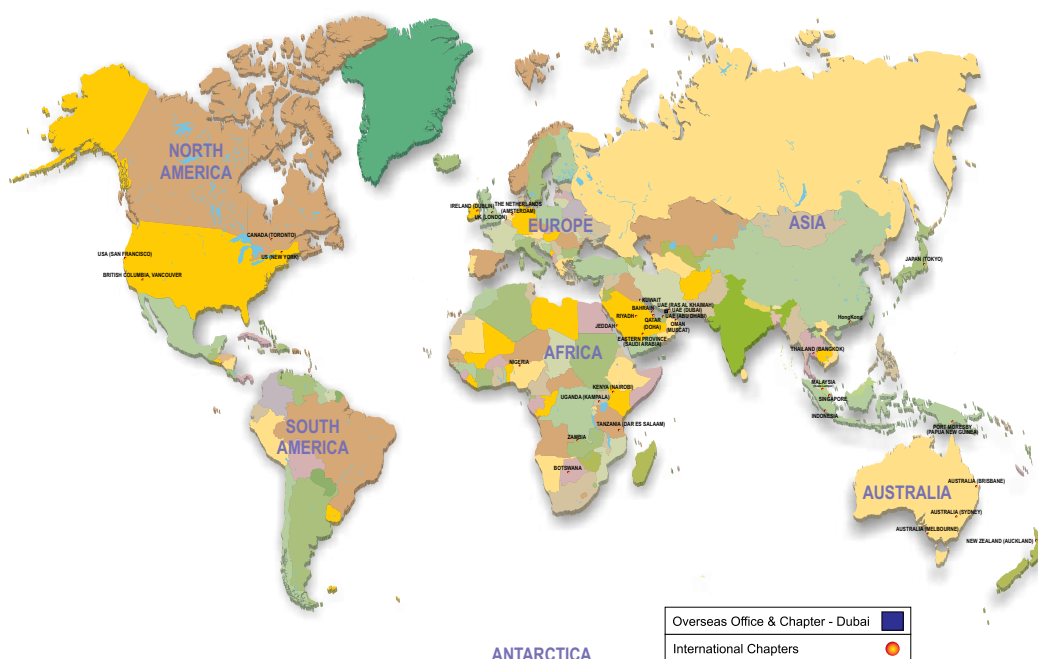




## ICAI's Chapters aiding to ICAI's success story

- ▶ Promoting Brand Indian CA ahead of similarly placed qualifications
- ▶ Acting as gateway to promote career opportunities.
- ▶ Updation to Global paradigm of Knowledge: Conducts Certification Courses on IFRS, Valuation etc.
- ▶ Helping Indian members professionally under the aegis of Chapter
- ▶ Promoting members to member networking
- ▶ Operationalising MoUs/ MRAs already entered into
- ▶ Gateway for promoting FDI to India

Africa-Middle East	UAE (Abu Dhabi)			Bahrain		Botswana		
	Qatar (Doha)		UAE (Dubai)		Eastern Province (Saudi Arabia)			
	Jeddah		Kenya (Nairobi)			Kuwait		
	Nigeria		Oman (Muscat)		UAE (Ras Al Khaimah)			
	Riyadh		Tanzania (Dar es Salaam)		Uganda (Kampala)		Zambia	
Asia	Indonesia	Singapore	Thailand (Bangkok)	Hongkong	Malaysia (Kuala Lumpur)	Japan (Tokyo)		
Australasia-Oceania	Australia (Melbourne)			Australia (Sydney)		Australia (Brisbane)		
	Port Moresby (Papua New Guinea)			New Zealand (Auckland)				
Europe-North America	The Netherlands (Amsterdam)			Canada (British Columbia, Vancouver)				
	USA (New York)		UK (London)	USA (San Francisco)		Canada (Toronto)	Ireland (Dublin)	



## CA. Naveen N.D. Gupta

*President, ICAI*



As you are aware, India's economy is passing through a very critical transformational phase. Following the mantra of our Hon'ble Prime Minister to "*Reform, Perform and Transform*", the current Government of India is working at exceptionally fast pace harnessing best of technology, taking out-of-box policy initiatives keeping in mind of all strata of society and It is indeed a matter of satisfaction that our Institute, ICAI, has kept its work programme structured in a manner so as to imbibe the emerging scenarios and responding to the needs of all stakeholders including the Government of India to the best of its expectations.

Further, I am happy to inform you that Government of India has identified Accountancy and Finance as one of the 12 Champion Service Sectors for harnessing expert potential through appropriate skilling and related capacity building. ICAI is fully conscious of the fact that the emerging global scenario will open up greater opportunities for countries with a surplus of well-educated, highly skilled labour that can provide an attractive commercial environment for outsourcing of manufacturing and service businesses from high and even middle income countries.

We feel heartening that the family of the ICAI today has over 292,000 members and over 800,000 students which exemplify the importance of role of a Chartered Accountant in building economic momentum in the country. Internationally with presence of 34 Global Chapters, its strong overseas Membership has been Ambassador of Brand India and earned laurels and respect for the quality of Indian Chartered Accountants globally. The Institute has a large focus on export of Chartered Accountancy services and more than twenty thousand of its members are based overseas.

With the increase in Globalization, ICAI members are looking to explore employment/professional opportunities abroad and in order to provide better opportunities to our members to facilitate an initial interface with the presence of 34 precious ICAI Chapters abroad, the ICAI has prepared ICAI Global Career E-Kits for various jurisdictions. These Global Career E-Kits covers preliminary information of related jurisdiction covering a brief idea about:

- About ICAI
- About the Country of Chapter
- Demographic Details and Economic Environment
- Accountancy profession & Employment opportunities
- Articleship Training, Campus Placement and Secondment Opportunities
- Other useful business information including Information of Indian Embassies and Consulates and Details of Management Committee of the Chapter

I am confident, as envisaged; these E-Kits shall help ICAI members to establish a preliminary interface with the jurisdiction to serve in times to come and also aid their global mobility.





I would also like to express my gratitude to the Managing Committee members of our Chapters abroad for their contribution to compile valuable information for preparation of these Global Career E-Kits. I along with my ICAI team would be happy to have your valuable inputs/suggestions related to these E-Kits.

CA. Naveen N.D. Gupta  
President  
The Institute of Chartered Accountants of India



## CA. Prafulla Chhajer

*Vice-President, ICAI*



Accountancy, as a profession has evolved over time and the Chartered Accountancy profession has emerged stronger with testing times and this has empowered the professionals to face the new world with more confidence, expertise and excellence, so that not only the opportunities are exploited to the fullest, but at the same time withstand the ever dynamic economic scenario.

With the role out of Game Changer initiatives like Goods and Services Tax (GST), transition to convergence with IFRS based Ind-AS, Insolvency and Bankruptcy Code 2016, we can expect many more important reforms are going to be implemented in the country. It is a matter of great pleasure that the Union Government of India has identified Accountancy profession as one of the key sector for Export of Services under Champions Sector. With these Reforms, I am quite confident that these initiatives would facilitate a plethora of global opportunities for young Indian Chartered Accountants. In the present scenario, the Indian accountants have become increasingly sought after, especially in the fast-developing nations. In India, the world's developing economic superpower, demand for accountants has increased.

I am glad that ICAI in order to cater to the needs of our members, ICAI came out with a ready reckoner, in terms of ICAI Global Career E-Kits to assist our members in promoting their global mobility. This Career E-Kit will be a starting point for the members to equip them with basic informational resources in respect of select jurisdictions.

I am sure that the information compiled in the Global Career E-Kit would help in strengthening the knowledge base of the members who are looking to pursue their career globally.

CA. Prafulla Chhajer  
Vice President  
The Institute of Chartered Accountants of India



## CA. R SATHYAMOORTHY

*Chairman, Kenya (Nairobi) Chapter of ICAI*



Dear Professional Colleagues

JAMBO

It is my privilege and pleasure to present Kenya kit from the Nairobi chapter

As you may be aware Kenya is a great destination for wildlife safaris and the mega annual migration of wildebeest and Zebras from Serengeti to Mara. Kenya is not just a safari country.

Kenya is a giant in the region in industry and commerce and is in fact a financial hub for East Africa. In addition to a well developed industrial base, Kenya is an agri-based economy. We are traditional exporters of Coffee, Tea, Horticultural and Floricultural products.

Kenya offers a good investment climate with facilities for Free Port Zone (FPZ) and Special Economic Zone (SEZ) operations. A warm welcome to all of you to visit our Country and explore the potential for joint ventures, M&A and professional consulting.

Karibu Kenya

R. SATHYAMOORTHY

## About The Country

Kenya was last colonized by the British, which left many marks on the language, culture and legal system. Kenya secured independence in 1963. Kenya (or) officially the Republic of Kenya, is a country in East Africa. Kenya lies on the equator with the Indian Ocean to the south-east. The country has at least 40 different ethnic African groups (including the Kikuyu, Luhya, Kalenjin, Luo, Kamba, Kisii, Meru & Embu, Mijikenda, Turkana and Masai) who speak a variety of mother tongues.

### General Information about Kenya

Full Name	: Republic of Kenya
Population	: 45 million
Capital City	: Nairobi
Latitude	: 4012'N and 1029'S
Longitude	: 29034'E and 3500'W

#### ALTITUDE

Minimum (above sea level – Albert Nile)	: 620
Maximum (above sea level – Mt. Rwenzori)	: 5,110

#### CLIMATE

Kenya: Annual Mean Temperature	: 17.00C
Kenya: Annual Rainfall	: 1436.0

#### LAND USE

Arable Land	: 25%
Permanent Crops	: 9%
Permanent Pastures	: 9%
Forests and Woodland	: 28%
Other	: 29%
Area	: 580,367 sq. km.
Major languages	: English (official), Swahili (official), Kenya, various Bantu and Nilotic languages

Major religions : Christianity, Islam

Life expectancy : 75 years (men)  
(women) (UN)

Monetary unit : 1 Kenyan shilling = 100 cents

Kenya's Main exports : Coffee, Tea, Flowers, Vegetables, Textiles, Fish/Sea Food etc.

GNI per capita : US \$500 (World Bank, 2010)

Internet domain : ke

International dialing code : +254



### Geography

Kenya lies astride the Equator on the eastern coast of Africa. It is a medium sized country by continental standards, covering an area of about 586,000 sq. kms. It enjoys a pleasant climate through the year. January to March are the hottest months, while the winter is around July-September. Long rains occur during April to June and short spells from October to December. Kenya enjoys a unique geographical

location and land formation with highlands, 550 km long coast and desert regions as well.

Kenya is bordered by Somalia and the Indian Ocean to the East, Ethiopia in the north, Sudan to the north west.



## Political

Kenya was under colonial rule of Britain for decades. After independence the country adopted a democratic constitution. In the year 2010, the country adopted a new constitution and the revised form of governance with the formation of 47 counties and a Parliament and Senate.

**Population:** The last census (2012) recorded a population of about 45 Million people. The people of Kenya are predominantly of African origin. The other races are of Indian and European origin who have settled in Kenya after independence, having lived for over 100 years when the early Indians came followed by civil servants and labourers brought by the British.

## Cities

The capital city is Nairobi. The other major cities and towns are Mombasa, Kisumu, Eldoret, Nakuru, Nyeri and Naivasha.

## Religion

The population of Kenya is predominantly Christian followed by Muslims. The country allows total freedom of religion and hence Hindus, Buddhists, Jews and other religions are followed by respective communities.

## Language

While Kiswahili is the language of Kenya, English is most widely spoken. The Government business is also conducted in English.

## Driving

Driving in Kenya is Right Handed (similar to India) and the traffic is reasonably organised and disciplined.

## Accountancy profession

The country has established Institute of Certified Public Accountants of Kenya (ICPAK). This body regulates the profession and conducts examinations leading to various levels of the profession culminating in CPA.

All the leading audit firms (international) operate in the country in addition to local firms. The accounting and audit requirements are high and conform to IFRS.

## TOURISM IN KENYA

1. Kenya issues Visa on arrival for all tourists from India provided they produce a valid return ticket and justify the visit by explaining the reason.
2. After coffee, Kenya's biggest income generator is tourism.
3. Kenya is the major safari country in Africa, and Nairobi the safari capital of the world. Kenya has a system of well-managed nature reserves across the country, where lions, rhinos, elephants and many many zebras, antelopes and birds can be seen in the wild. One large nature reserve lies just outside Nairobi and can be visited by taxi from the capital. From Nairobi airport, one can often see giraffes grazing.



4. It is less well known that Kenya also has beautiful white sand beaches along its more than 500-kilometre coastline, with palm trees, blue seas and resorts with cool Martinis.

## ECONOMY

The country is currently the regional leader with growth rate of 6-7%. The economy is on a strong footing and the various sectors are well established including Manufacturing, power generation, Agriculture, Floriculture and Horticulture, ICT and Banking. The local currency is Kenya Shilling which has maintained fair stability with U. S. Dollar.



## Imports

Kenya imports basic raw materials such as Steel, Chemicals, Petroleum and petro products in addition to a large variety of consumer goods and Capital goods such as Machinery. The trade with India is very substantial and balance of trade in India's favour is estimated at

K. Shs 4 Billion (USD 40 Million)

## Exports

Kenya is endowed with a large agricultural base and is fairly self-sufficient. The agricultural products exported are Lentils, Fruits and vegetables. In the field of horticulture, the country is the world's largest exporter of Roses and some exotic flowers. In addition Kenya being the leader in the region exports industrial products all the neighboring countries as well as others in the continent.

## Currency and exchange control

Kenya's currency is Shilling and denominations are 1000, 500, 200, 100, 50 in notes and 40, 20, 10, 5 & 1 in coins. The present rate of exchange is about Shs102 per Dollar and Shs 1.50 to the INR.

The current regulations permit fairly free flow of foreign exchange (inward and outward) but are subject to monitoring by the Central Bank of Kenya. The country's banking system is very advanced with the presence of foreign Banks like Barclays, Standard Chartered, Bank of Baroda and Bank of India and several local banks with correspondent facilities with global prime banks.

## BANKING

The country's banking system is very advanced with the presence of foreign Banks like Barclays, Standard Chartered, Bank of Baroda and Bank of India and several local banks with correspondent facilities with global prime banks.

## Insurance

The insurance sector is also well established and they handle all forms of insurance covers.

## Infrastructure

Huge construction activities (office & residential) cause deterioration in the city roads but the Highways are well established with reasonable road connectivity to all major cities & towns. All cities are well connected by Air.

Well established mobile network assures excellent communication covering all major parts in Kenya.

## Regional ties

Kenya is part of the trade block called East African Community (Kenya, Uganda, Tanzania, Rwanda, Burundi and South Sudan) as well as member of COMESA. The trade block has implemented Common External Tariffs (CET) for imports flowing from outside the block to protect local manufacturing and provide incentive to invest.

The Government of Kenya welcomes FDI's in several areas. The Africa summit held in Inian last year has attracted many Indian investments. AGRICULTURE & TRADE

1. Kenya is predominantly an agro based economy with established coffee, tea, floriculture, horticulture farming.
2. Kenyan agricultural produce is well known in European market.
3. Traditional exports include coffee, tea, flowers & vegetables (including Asian vegetables).





4. Cashew nuts & macadamia nuts are also exported in raw form or after they are duly processed.
5. Cross Border trade has been made easy with the establishment of East African Community and all exports within the Zone are exempt from duty provided the exporter proves value addition of seventy per cent within the country of export.
6. Kenya has established port facilities to also assist other neighbouring countries like Uganda, Rwanda, Burundi etc., which are land locked.

## GLOBAL MOBILITY

1. Global mobility gives opportunity for the professionals to look for opportunities beyond their own country to explore opportunities for global exposure, global acceptability, exposure to various global challenges/languages & better remuneration. Similarly, the global mobility gives opportunity to the employers to identify the best talent and experience at reasonably economical cost.
2. These days, the opportunities for global mobility have substantially improved for the Chartered Accountants with the Institute's initiative of establishing global chapters and also by reciprocal arrangements with other accounting professional bodies globally.
3. It has been a globally accepted fact that the Indian Chartered Accountants possess exemplary qualities and talent due to the subjects covered by them during their study and also due to the work experience gained by them during apprenticeship and industrial training. Each year, the global mobility has been growing by around ten per cent for the Indian Chartered Accountants.

## ACCOUNTING PROFESSION IN KENYA

The country has established Institute of Certified Public Accountants of Kenya (ICPAK). This body regulates the profession and conducts examinations leading to various levels of the profession culminating

in CPA (Certified Public Accountant).

All the leading audit firms (international) operate in the country in addition to several local firms. The accounting and audit requirements are high and conform to IFRS.

All practitioners in Accounting Profession, in Kenya, must possess membership of the Institute of Certified Public Accountants of Kenya (ICPAK).

## Employment of Foreigners

The engagement of foreigners is governed by the Immigration Act and the grant of work permits is subject to the approval. The general criteria applied is availability of citizens for the position and suitability of the expatriate for the same. It is mandatory for the locals to be trained by the expatriate as part of the Kenyanisation program.

## OPPORTUNITIES FOR CHARTERED ACCOUNTANTS IN KENYA

Kenya has several businesses owned and managed by Asians of Indian origin and as such there are opportunities for Indian Chartered Accountants, who seek employment in Kenya. Similarly, several audit firms are managed by Asians of Indian origin in addition to the internationally recognized audit firms like KPMG, PWC, Deloitte, Ernst & Young etc.

Usually, any enquiry relating to employment opportunity can be made with these audit firms, who also run manpower consultancy & recruit for their clients. Overseas chapters of the Indian Institute also register the interested Chartered Accountants seeking overseas employment opportunities, to enable them refer to the prospective employers.

Chartered Accountants are mainly in employment as Financial Controllers while some are in private practice as auditors, tax/corporate advisors, financial/management consultants & in corporate recovery.

Companies Act is almost similar to Indian Companies Act whereas the tax laws are more simplified as compared to Indian tax laws. Hence, it does not take too long for new entrants into the country to get the knowledge.

## INDUSTRY, TRADE & REGULATORY BODIES

Following are some of the regulatory bodies established in Kenya.

1. Kenya Association of Manufacturers
2. Kenya Chamber of Commerce and Industry
3. Federation of Kenya Employers
4. Kenya Private Sector Alliance
5. National Environment Authority
6. Kenya Bureau of Standards
7. Immigration Department
9. Kenya Revenue Authority

## TOURISM IN KENYA

Government issues three types of VISA for Tourists.

Transit Visa issued to persons connecting through Kenya to other destinations for a period not exceeding 72 hours. Those connecting flights directly without leaving the airport don't need to apply for Transit visas. The fee is USD 25 (subject to revision).

Single Entry Visa issued for single entry to persons whose nationalities require visa to enter Kenya either for business, tourism or medical reasons. The fee is USD 50 (subject to revision).

Multiple Entry Visa issued for multiple entries and is valid for a period of one year. The fee is USD 100 (subject to revision).

Visitors are encouraged to apply for VISA online by attaching an invitation letter and payment of the prescribed fee at the following online portal.

<http://www.kenyaembassy.com/dcservices/appforvisaonline.aspx>

Presently, Kenya also issues Visa on arrival for all tourists from India provided they produce a valid return ticket and justify the visit by explaining the reason.

After coffee, Kenya's biggest income generator is tourism.

Kenya is the major safari country in Africa, and Nairobi the safari capital of the world. Kenya has a system of well-managed nature reserves across the country, where lions, rhinos, elephants and many many zebras, antelopes and birds can be seen in the wild. One large nature reserve lies just outside Nairobi and can be visited by taxi from the capital. From Nairobi airport, one can often see giraffes grazing.

It is less well known that Kenya also has beautiful white sand beaches along its more than 500-kilometre coastline, with palm trees, blue seas and resorts with cool Martinis.

## PLACES OF INTEREST

Nairobi National Park is just 10 minutes drive from the center of Nairobi with only a fence separating the park's wildlife from the metropolis. Nairobi's skyscrapers can be seen from the park. Despite its proximity to the city and the relative small size of the park, Nairobi National Park boasts a large and varied wildlife population. Migrating wildebeest and zebra gather in the park during the dry season, and it is one of Kenya's most successful rhinoceros sanctuaries.

Mombasa provides a very nice introduction to the coastal tourist attractions in Kenya with its neighbouring town Malindi with its extensive coral reefs and beautiful beaches. There are surfing, snorkeling, deep-sea fishing and other water sports. Malindi Marine National Park is protected and has fine beaches clear water and very colorful fish. Malindi is served with a domestic airport and a highway between Mombasa and Lamu.

Mount Kenya is the highest mountain in Kenya and the second-highest in Africa, after Kilimanjaro. The mountain offers a beautiful sight. Its series of peaks are crowned with snow, and its slopes are covered with forest. The 5199 meter (17,057 ft) high summit is a difficult technical climb, several lowers peaks however are an easy destination for any fit trekker.

Samburu National Reserve is a very peaceful national park in Northern Kenya. It attracts wildlife because of the Uaso Nyiro River that runs through it and the mixture of forest and grassland vegetation. All three big cats, lion, cheetah and leopard, can be found here, as well as elephants, buffalo and hippos. The Uaso Nyiro River contains large numbers of Nile crocodile.

Hell's Gate National Park is a tiny park named after a narrow break in the cliffs, once a tributary of a prehistoric lake that fed early humans in the Rift Valley. It is unique among Kenya's wildlife parks, as you are allowed to walk or cycle without a guide. There's dramatic scenery, with steep cliffs, gorges and basalt columns. The national park is home to a wide variety of wildlife, though many are few in number. Examples of little seen wildlife include lions, leopards, and cheetahs.

Lamu Island is a part of Kenya's Lamu Archipelago, and has managed to stay unspoiled and untouched by the mass tourism that has hit much of Kenya's





coastline. As the oldest living town in Kenya, Lamu Town has retained all the charm and character built up over centuries. There are no roads on Lamu Island, just alleyways and footpaths, and therefore, there are few motorized vehicles on the island. Residents move about on foot or by boat, and donkeys are used to transport goods and materials.

Tsavo is the largest national park in Kenya and one of the largest in the world. Due to its size the park was divided into Tsavo West and Tsavo East. The Tsavo West has spectacular scenery with a rolling volcanic landscape while Tsavo East has more open savannah than its western sibling. Tsavo National Park is the ideal destination in Kenya for people who seek solitude and privacy as well as the chance to explore the wilderness.

Lake Nakuru is a very shallow lake in central Kenya. The lake's abundance of algae attracts vast quantities of lesser flamingos, sometimes more than one million at once. Often called the greatest bird spectacle on earth, the flamingos are one of Kenya's top attractions. Sadly, in recent years the number of flamingos at Lake Nakuru has been decreasing, due to environmental degradation and pollution.

Amboseli National Park is a relatively small park located close to the Tanzania border at the foot of Africa's highest mountain, Mount Kilimanjaro. The park is famous for being the best place in Africa to get close to free-ranging elephants. Other attractions of the Amboseli National Park include opportunities to meet the Masai people and spectacular views of Mount Kilimanjaro.

The Masai Mara National Reserve is one of the top tourist attractions in Kenya and the country's most popular game park. Each year the Masai Mara National Reserve is visited by thousands of tourists who come here to watch the exceptional population of game and the annual migration of zebra and wildebeest. The "Great Migration" takes place every year from July to October when millions of wildebeest and zebra migrate from the Serengeti in Tanzania.

Other attractions are Equator at Nanyuki, Hot Springs of Lake Bagoria, Anti-gravitation Point at Machakos etc.

## AGRICULTURE & TRADE

Kenya is predominantly an agro based economy with established coffee, tea, floriculture, horticulture farming.

Kenyan agricultural produce is well known in European market.

Traditional exports include coffee, tea, flowers & vegetables (including Asian vegetables).

Cashew nuts & macadamia nuts are also exported in raw form or after they are duly processed.

Cross Border trade has been made easy with the establishment of East African Community and all exports within the Zone are exempt from duty provided the exporter proves value addition of seventy per cent within the country of export.

Kenya has established port facilities to also assist other neighboring countries like Uganda, Rwanda, Burundi etc., which are land locked.

## INVESTMENT OPPORTUNITIES

Agriculture is an attractive investment and there are several Asians/Indians, who have recently invested in agriculture to grow flowers, Asian vegetables & pulses, for export market.

Solar Power has not been utilized to a level of satisfaction and there are several opportunities to invest in Solar Power.

Wind Power Generation

Other interesting investments include Super Specialty Hospitals with Cancer and Cardiac surgery facilities, Construction of Roads/Flyovers with external funding, Information Technology & development of tourist attractions.

It is important to note that there are no special incentives offered by the Government and the investors satisfy themselves about the project's viability and must be able to establish projects with their own resources while the banks offer facilities based on specific debt/equity ratio.

## IMMIGRATION REGULATIONS

1. Visitors' Visa for 3 months is issued on arrival at USD 50 and as such there is no need for prior approval for the same. However, to seek the Visitors' Visa, one must possess return ticket and show valid reason like visiting relatives, tourism etc.
2. For those, who come for short term assignments, a Special Pass is issued at a monthly fee of KES.

- 15,000. The Special Pass is usually issued for an initial period of three months and can be renewed for a similar period.
3. Self-employment permit is issued at an official fee of KES. 100,000 per year. The main requirement is investment of USD 100,000 and establishment of business locally.
  4. For employment, one needs to obtain a valid Work permit at an official fee of KES. 200,000 per year. Usually, the fee for the work permit is paid by the employer, who needs to justify the employment and apply for the work permit. Usually, the work permits are issued for a maximum period of two years and can be renewed for a similar period each time on expiry.
  5. Students seeking education in Kenya need to obtain Student Permit by paying official fee of KES. 5,000 per year.
  2. Additional perks include fully furnished house, fully maintained car, medical cover for the family & travel to the country of origin.(once in two years). The local expenses for a small family of wife, husband & a child will be around KES. 60,000, leaving a surplus of KES. 150,000 (equivalent of USD 1,600).
  3. Some companies pay the school fee for children, while others may not. Children education is expensive in Kenya, which may cost around KES. 25,000 per month (USD 260) per child depending on the level of education.
  4. Some companies may include all perks and negotiate consolidated package.
  5. Nairobi Chapter will be able to guide the Chartered Accountants during their negotiations to ensure that the remuneration finalized is reasonable and justifiable.
  6. Working conditions in Kenya are cordial except that extra care is taken in view of the prevailing insecurity in the country.

## REMUNERATION

1. Chartered Accountants with atleast three years of work experience and good communication skills in English are paid approximately KES. 300,000 (equivalent of USD 3,300) per month. Tax is applicable at various slabs with a maximum of THIRTY PER CENT. Accordingly, the take home (nett.) pay can be around KES. 210,000 (equivalent of USD 2,200).



## The Indian Embassy and the Consulate General of India:

**The Indian Embassy in Kenya is located in Nairobi and Mombasa**

### **High Commission of India**

Jeevan Bharati Building

Harambee Av,

P.O Box No: 30074-00100

Nairobi Kenya

General Enquiries : +254(0)20-2222566/7, 2225104

Visa Enquiries: +254(0)731900043

Passport/OCI/PIO Enquiries : +254(0)731900043

Fax :+ 254(0)20-316 242, 2248320, 2211164

Email : Visa Enquiries : [passportvisa@hcinairobi.co.ke](mailto:passportvisa@hcinairobi.co.ke)



## About The Chapter

### Objectives of the Chapters

1. To facilitate interactive association amongst the ICAI members residing within Kenya to update with the global professional developments and to exchange views relating to the local issues touching the profession.
2. To need based employment opportunities in Kenya for the ICAI members.
3. To associate with the local Accounting Institute to discuss the matters/issues of mutual interest.

Activities of the Chapter include inviting guest speakers from the industry and other professional bodies including Kenyan Tax Regulatory Authority (Kenya Revenue Authority) to know about the developments and budget related issues, in detail.

## Chapter Contact Details

### Managing Committee - Kenya (Nairobi) Chapter of ICAI

<b>Chairman</b> <b>CA Sathyamoorthy Rajagopalan</b> Tel.: +254-722658603 Email: sathyamoorthynairobi@gmail.com	<b>Vice Chairman</b> <b>CA Kamal Shah</b> Tel.: +254-722203151 Email: kamal.shah@ke.gt.com
<b>Secretary</b> <b>CA Ramadas V</b> Tel.: +254-734643743 Email: ramadasviyer@gmail.com	<b>Treasurer</b> <b>CA Dimple Manakiwala</b> Tel.: +254-735727581 Email: dimple@newageassociates.co.ke
<b>Asst. Secretary</b> <b>CA Deepak Kanthaliya</b> Tel.: +254-736975202 Email: kanthaliya@gmail.com	<b>Asst. Treasurer</b> <b>CA Parveen Bajaj</b> Tel.: +254-727855885 Email: bajajca1@gmail.com



## Information Resource

### Details about MoU/MRA

#### Moving Towards Qualification Reciprocity to promote Global mobility

Recent years have seen remarkable growth in trade and business globally and there is need to develop the accountancy profession across the Globe and reduce the barrier of exchange of professional services across the countries in order to promote the profession.

Further, ICAI has the substantial technical competence and there is a need to provide technical support and competence to countries which lack the basic accounting infrastructure. In order to achieve this objective, ICAI has been identified countries of prominence to enter into MoUs/MRAs for qualification reciprocity. Further in order to build the image of ICAI globally, it has been entering into Technical Cooperation with developing and under-developed countries to develop/support the Accountancy Infrastructure in the respective country.

The ICAI's current endeavor to provide mobility to its accountants by having the ICAI qualification recognized in different parts of the World. Taking globally the mission of Indian Chartered Accountancy profession in this era of globalisation, the Institute of Chartered Accountants in India (ICAI) has signed MoUs, MRAs and Technical Cooperation Agreements with various accounting bodies of the world.

### Intent of MoUs/ MRAs

- These agreements are a step forward in increased mobility to professionals at either end and would herald a new dimension for business globally.
- It also puts the accountancy institutes on global radar to play the leadership role in addressing new challenges before profession.
- The aim is to work together to develop a mutually beneficial relationship in the best interest of members, students and their organizations.
- The trends in the accountancy market are changing in India, we find that more and more of our new members take up the employment in foreign market, again the focus is more on for professional accountants in business as a different interface for assurance services is required.
- The MoUs provide an opportunity to the ICAI members to expand their profession horizon.
- These agreements foster working relations between the two accounting institutes.

Placed below are various Mutual Qualification Reciprocity arrangements (MoUs/MRAs) signed by ICAI with various Accountancy bodies of the World:

S. No	Accountancy Body	Status
1.	CPA Australia	Active
2.	South African Institute of Chartered Accountants (SAICA)	Active
3.	CPA Canada	Active
4.	Institute of Certified Public Accountants in Ireland (CPA Ireland)	Active
5.	The Institute of Chartered Accountants in England & Wales (ICAEW)	Pending with MCA for Approval
6.	Chartered Accountants - Australia & New Zealand (CA ANZ)	Pending with MCA for Approval

\*MCA – Ministry of Corporate Affairs

Placed below are various Technical arrangements (MoUs/MRAs) signed by ICAI with various Accountancy bodies of the World:

S. No	Accountancy Body	Status
1.	College of Banking and Financial Studies, Oman	Active
2.	The Institute of Chartered Accountants of Nepal (ICAN)	Active
3.	Memorandum of Understanding (MoU) with The Accounting and Auditing Standards Board of Bhutan	Active
4.	License Agreement with ISACA	Active
5.	National Board of Accountants and Auditors (NBAA), Tanzania	Active
6.	Institute of Certified Public Accountants of Kenya (ICPAK)	Active
7.	Bahrain Institute of Banking and Finance (BIBF), Bahrain	Active
8.	Higher Colleges of Technology, UAE	Proposed to be signed in 2019
9.	Certified Professional Accountants Afghanistan (CPA Afghanistan)	Proposed to be signed in 2019
10.	Saudi Organisation for Certified Public Accountants (SOCPA)	Proposed to be signed in 2019

Details about Mutual Qualification Reciprocity arrangements (MoUs/MRAs) signed by ICAI with various Accountancy bodies:

S. No	Accountancy Body	Subjects to be cleared by	Subjects to be cleared by members of Foreign Accounting body
1	CPA Australia (Active)	CPA Australia will admit ICAI Members as its member will undertake and pass: <ul style="list-style-type: none"> <li>CPA Program professional level segment</li> <li>Global Strategy and Leadership and Better Practice in Governance and Accountability (a CPD Course assignment)</li> </ul>	CPA Australia members would be required to Successfully complete: <ul style="list-style-type: none"> <li>Corporate and Allied Laws;</li> <li>Taxation;</li> <li>Either Advanced Audit and Assurance or Assurance Services &amp; Auditing (pre 2010) as an elective in the CPA Program or Advanced Auditing and Professional Ethics in the ICAI Examinations; and either Financial Reporting as a compulsory segment in the CPA Program (post 2010) or Financial Reporting &amp; Disclosure as an elective in the CPA Program (prior to 2010) or Financial Reporting in the ICAI Examinations.</li> </ul>
2	CPA Canada (Active)	The Institute of Chartered Accountants of India members meeting the general membership criteria will be eligible for membership in a Canadian Provincial CPA Body subject to: <ul style="list-style-type: none"> <li>Passing the final examination (the CPA Profession's Common Final Examination (CFE)); and</li> <li>Meeting the practical experience requirements (term, depth, breadth and progression) of the Canadian CPA profession. Applicants with a recognized university degree and 2 years post-designation experience and applicants without a recognized university degree and 5 years post-designation experience will be admitted without a review of their practical experience. Applicants with less than the specified post-designation experience will be subject to a review of their practical experience obtained pre- and post-designation. All experience must have been gained as a member or student of the Institute of Chartered Accountants of India</li> </ul> <p>ICAI members preparing to sit in the CFE are highly encouraged to attend Capstone 1 and Capstone 2 of the CPA Professional Education Program as both of these modules are used to prepare candidates for writing the CFE. The CFE also assumes a core level of knowledge of Canadian tax, Canadian law and Canadian Accounting Standards for Private Entities.</p>	Members of a Canadian Provincial CPA Body with 2 years post designation experience, meeting the general membership criteria will be eligible for non-voting membership in ICAI with no additional review of their experience.  Members of a Canadian Provincial CPA Body who fulfill the above conditions will also be required to complete the following requirement to be eligible for ICAI membership under MoU route: <ul style="list-style-type: none"> <li>Be required to pass the papers of "Corporate and Allied Laws" and</li> <li>Taxation</li> </ul>





3	The Institute of Chartered Accountants in England & Wales (ICAEW) (Pending for Approval with MCA)	ICAI members will be eligible to apply for ICAEW membership subject to passing the ICAEW's <ul style="list-style-type: none"> <li>Advanced Level examinations (Corporate Reporting, Strategic Business Management and Case Study) and</li> <li>By completing the ICAEW's Ethics Learning Programme, or an alternative ethics programme agreed by ICAEW to be equivalent.</li> </ul>	ICAI membership will be open to all appropriately qualified ICAEW members subject to passing the ICAI examinations for the modules: <ul style="list-style-type: none"> <li>Auditing and Assurance; Law;</li> <li>Ethics &amp; Communication;</li> <li>Information Technology &amp; Strategic Management;</li> <li>Direct Tax Laws and Indirect Tax Laws</li> </ul>
4	Chartered Accountants - Australia & New Zealand (CA ANZ) (Pending for Approval with MCA)	ICAI CAs who have successfully completed the ICAI Chartered Accountancy Course must complete and pass the final Capstone Module of the CA ANZ CA Program or agreed alternative for eligibility of membership of CA ANZ  ICAI members who have successfully completed the ICAI's three years of practical experience required for membership are not required to complete any further practical experience to achieve the CA designation in Australia and New Zealand with CA ANZ.	CA ANZ CAs who have qualified through the CA ANZ Chartered Accountants Program (hereinafter referred to as CA Program) will be required to complete the relevant Indian Law, Taxation and Ethics modules of the ICAI Chartered Accountancy Course in order to be eligible for recognition as a CA by ICAI. CA ANZ CAs who have successfully completed CA ANZ's three years of practical experience requirements are not required to complete any further practical experience in India to achieve recognition as a CA by ICAI.
5	South African Institute of Chartered Accountants (SAICA)  (Active)	ICAI Members having at least 2 (two) years' appropriate post-qualification experience and having successfully completed the SAICA APC examination will be eligible for SAICA membership	SAICA Members who are in good standing with SAICA and having at least 2 (two) years' post qualification experience will become eligible for ICAI membership subject to passing ICAI examinations in: <ul style="list-style-type: none"> <li>Taxation;</li> <li>Company Law; and</li> <li>Information Systems Control and Audit</li> </ul>
6	Institute of Certified Public Accountants in Ireland (CPA Ireland)  (Active)	ICAI member seeking admission to CPA Ireland that he should Complete and pass the on – line tests in <ul style="list-style-type: none"> <li>Irish Taxation</li> <li>Irish Law and Strategy</li> </ul>	CPA Ireland member seeking admission to ICA India that he should successfully completed: ICAI's examination specialized module <ul style="list-style-type: none"> <li>Corporate and Allied Laws,</li> <li>Direct and Indirect Taxes, and</li> </ul> (a) either Strategic Corporate Finance as an elective in the CPA examinations or specialised module of Strategic Financial Management in the ICAI examinations, (b) either Audit Practice & Assurance Services as an elective in the CPA examinations or specialised module of Advanced Auditing & Professional Ethics in the ICAI examinations.

The complete details of MoU and MRAs are available on ICAI website [https://www.icai.org/new\\_post.html?post\\_id=5617](https://www.icai.org/new_post.html?post_id=5617)

ICAI Members needs to have following criteria to gain Membership of other Institute:

- Goodstanding Certificate of ICAI
  - E Mail: [goodstanding@icai.in](mailto:goodstanding@icai.in)
  - Phone: 0120-3045997
- Transcripts
  - E Mail: [rpjuyal@icai.in](mailto:rpjuyal@icai.in)
  - Phone: 0120-3054836

For any queries related to MoU/MRA you can kindly contact:

- Email: [ia@icai.in](mailto:ia@icai.in)
- Phone: +91 11 3011 0448



## FAQs for Members Located Outside India

Many of our members have made the Institute proud by excelling themselves professionally at foreign lands. The Institute has all along been for espousing the cause of members and all the members including the members based overseas have a special place for the Institute. Being a part of a profession, which is regulated under the Indian enactment, a member is required to follow certain set guidelines and procedures. For the sake of brevity and ease in accessibility of information, an effort has been made to compile the usual queries of a Indian Member based overseas so that he has readymade information/ clarification on doubts on procedural issues pertaining to the regulatory requirement at a glance.

While the illustrative queries and their clarification have been listed herein under; members may like to send us more areas of the queries which would be included in the section for wider benefit. This being a continuous updating process, efforts would be made to consolidate and update this portion on a continuous basis. Newer queries and your feedback on extent and range of queries would be welcome.

### Frequently Asked Questions:

- ▶ What is the procedure to be followed by a member of the Institute residing abroad to keep his membership active?
  - A member of the Institute is currently required to pay a sum of Rs. 1770/- if he is an Associate member and Rs. 3540/- if he is a Fellow member inclusive of 18% GST as the renewal fees for the membership every year. However for a members who is senior citizen having attained the age of 60 year and not holding COP, the fee shall be Rs. 1298/- if is an Associate member and Rs. 2714/- if he is a Fellow members. The payment of membership fee becomes due on 1<sup>st</sup> of April, every year and is payable by 30th of September of that year. A member residing abroad can keep his membership active by remitting the annual membership fee through Payment Gateway. Membership fee alongwith GST @ 18% can be paid in advance for a period of three years.

An announcement regarding the payment of fee is hosted on the Web-site.

- ▶ What is the currency and the manner in which membership fees can be paid by members residing abroad ?

- The amount of membership fee has been fixed in Indian rupees. Information on the fee structure and method of payment is available on the Institute's website at the [www.icai.org](http://www.icai.org). This link also provides information on advance payment of fee. However the fee can also be paid in US \$ at the prevailing exchange rate. Payment of above fee can be made through online only and to pay the same, please visit our e-services section available on the home page of [www.icai.org](http://www.icai.org). The direct link to access the same is as follows: [http://www.icai.org/new\\_post.html?post\\_id=5509](http://www.icai.org/new_post.html?post_id=5509)

The applicable amount of Membership Fee / Certificate of Practice Fee along with applicable GST i.e.18% is given below;

### For all Members holding Certificate of Practice

Associate Membership Fee 1500/- GST@18%	270/-	Rs. 1770/-
Fellow Membership Fee 3000/- GST@18%	540/-	Rs. 3540/-
Certificate of Practice Fee		Rs. 2000/-

### Certificate of Practice Fee:

Associate Membership Fee 3000/- GST@ 18%	540/-	Rs. 3540/-
Fellow Member 4000/- GST@ 18%	720/-	Rs. 4720/-

### For Members age of 60 years and above but not holding Certificate of Practice

Associate Membership Fee 1100/- GST@ 18%	198/-	Rs. 1,298/-
Fellow Member Fee 2300/- GST@ 18%	414/-	Rs. 2714/-

- ▶ Can the members pay their fees Online?
    - The Institute has provided this facility to all members and a link of 'Online Payment of Fee' is available on the Home Page of the website.
- Members may follow the instructions there at and make the payment of fees. The payment



through this mode can be made not only for annual membership fees but also for cases like restoration fee, fellow admission fee, COP fees and condonation fee whenever applicable

- Can the members submit the relevant forms by email?
  - Yes. Members can apply online all forms viz. form 6 - for grant of COP, form 9 - for restoration of membership, form 117- for firm name approval and form 18- for registration of firm (to be digitally signed by all authorized partners) through email authenticated by digital signatures alongwith requisite fees wherever applicable using payment gateway
- What are the consequences if the annual membership fee is not paid within the stipulated time
  - If the membership fee is not remitted before 30th September the name of the member would be removed/certificate of practice cancelled with effect from 1st October of the year concerned. The member cannot use the designation Chartered Accountant or the qualification ACA or FCA as the case may be. In the case of members holding certificate of Practice his right of practice will cease and his association, if any, with firm of Chartered Accountants in India as a partner etc will also come to end.
- In the event of removal of membership, what is the procedure for restoration of membership?
  - A member, whose name has been removed from the Register of Members, and desirous of Restoration of name in Register of Members -is required to apply online in Form No.9 along with :
    - o Membership fee for the year during which his name was removed from Register of Members.
    - o Membership fee for the year in which restoration is sought and restoration fee as given below:

Fee for restoration of name in the Register of Members payable under sub-regulation (3) of regulation 6 -	
(i) within 3 years of removal	Rs. 1200/-
(ii) after 3 years of removal but before 5 years	Rs. 3000/-
(iii) after 5 years of removal	Rs. 4000/-

- o C.O.P. fee, if intends to hold C.O.P.

On compliance of above requirements, the name will be restored w.e.f. the date of receipt of Form 9 with prescribed Restoration fee which can be paid online. On compliance of the above requirements the name will be restored w.e.f. the date of receipt of payment alongwith Form '9'.

Restoration of name with retrospective effect will be made provided application for restoration in Form 9 along with membership fee and C.O.P. fee (if you intend to hold C.O.P.) and restoration fee is received within the same financial year.

- Whether an Associate Member of the Institute practicing abroad is eligible to become Fellow Member ? Whether a member's service as a paid assistant outside India with a firm of chartered accountants can be recognized for the purpose of fellowship ?
  - No. Only members who being associates and who have been in continuous practice in India for atleast five years are eligible to apply for admission to fellowship on payment of prescribed fee and submission of Form '3' [Section 5(3) of the Chartered Accountant Act, 1949].
  - If an associate member applies for fellow membership, requires to pay additionally Rs. 2500/- as fellow conversion fee along with fellow membership fee or balance fee if associate membership fee for the year is already paid.
  - The member working as a paid assistant with a foreign firm of accountants outside India is eligible for admission as a fellow member provided the firm is having atleast one partner who is/was either the member of the ICAI or who is/was eligible to become its member under Section 4(1)(v) of the Chartered accountants Act.
- Whether an Associate Member employed in Industry abroad is eligible to become fellow member ?
  - An associate member serving in an industry abroad for a continuous period of not less than 5 years in one or more posts carrying duties relating to accounts, cost accounts,

audit, finance, taxation, company law and/or secretarial work, is eligible to become a fellow member.

If there is a break in the continuity of service, the same can be condoned for a period not exceeding one year so however that the actual period of service shall not be less than 5 years [Regulation 5(3)]

- What is the procedure to be followed to become a fellow member ?

- An Associate Member who is eligible to become Fellow as pointed out in question no.(7) & (8) above, is required to submit (i) Form no. 3 duly filled in and signed (ii) admission fee of Rs. 2500/- plus the fellowship fee of Rs. 3000/- ( Rs. 2300/- in case of a senior citizen member and not holding certificate of practice), if fee for Associates Member Rs.1500/- ( Rs. 1100/- in case of a senior citizen member and not holding COP) as Associate Member is already paid then the differential fee of Rs. 1,500/- ( Rs. 1200/- in case he is a senior citizen member not holding COP) (iii) a certificate of employment for a period of 5 years or more showing the nature of duties performed were of supervisory in nature, issued by the competent authority. If he intends to obtain Certificate of Practice, he is additionally required to submit Form '6' along with Fee of Rs. 4,000/- . (iv) GST @ 18% will also be applicable on the above mentioned fees.

He can apply online and submit relevant form and remit a prescribed fee through payment gateway.

- If a member holding Certificate of Practice wants to surrender the Certificate of Practice. How can he do that?
  - The member desirous of surrendering his certificate of practice should make a request in writing indicating the date from which he wishes to surrender COP. The original script for certificate of practice should be surrendered for cancellation The COP fee however will have to be paid for the relevant financial year before it is cancelled at his request. However no fee would be required to be paid if he wishes to surrender his COP w.e.f. 1<sup>st</sup> April provided he

makes the request with the original COP by 30<sup>th</sup> April of that year.

- What is the procedure for restoration of Certificate of Practice?

- Members can renew Certificate of Practice by paying the prescribed fees by 30<sup>th</sup> of September every year. Those members who have not remitted COP fee by 30<sup>th</sup> of September, Certificate of Practice would be cancelled w.e.f. 1<sup>st</sup> October of the relevant year.

Members whose Certificate of Practice has been cancelled on account of non-payment of Certificate of Practice fee for the relevant year are required to comply with the following –

- An application in Form 101 duly filled in and signed along with Certificate of Practice fee for the relevant year. (Form 101 can be downloaded from website)
- Annual Membership fee has been paid on or before 30<sup>th</sup> September of the relevant year.
- A letter restoring Certificate of Practice with retrospective effect will be issued on receipt of above by 31<sup>st</sup> March of the relevant financial year.

- Can a member in Salaried employment abroad hold C.O.P.?

- Yes, he can hold C.O.P but his status would be treated as a member in part-time practice.

- Can a member of the Institute holding Certificate of Practice residing outside India, do any attest functions?

- Yes. He can do attest functions outside India, subject to the local laws permitting him to do so.

Members holding Certificate of Practice and employed outside India are also permitted to undertake attest functions outside India so long as they reside outside India and during such stay period their status also continue to be '2' (part time COP) in the Institute's record.

- Can a Member working abroad have a Proprietary Firm in India?

- A member working abroad can have a



proprietary firm in India provided the firm in India is under the charge of a member of the Institute who should be a full time paid assistant. This is a mandatory requirement under Section 27 of the Chartered Accountants Act, 1949.

- Can a member having a proprietary firm in India and recently shifted from India, continue to be a proprietor of a firm in India?
  - The member can continue to be a proprietor of the firm in India if the member himself is actively associated with the firm by residing in India for a period of not less than 182 days as provided in Appendix 10 of the Chartered Accountants Act 1949 [page 51].
- Whether a member residing abroad can be a partner of a firm of chartered accountants in India?
  - Yes, a member can be a partner in a firm of Chartered Accountants in India provided he holds C.O.
- Can a member holding Certificate of Practice and residing abroad be in charge of the branch office of the firm outside India ?
  - Yes, a member can be in charge of the branch office of the firm outside India provided the Head Office of the firm is registered in India. He can be in charge of the branch office in his capacity either as a paid assistant or partner of the firm.
- Can a member practicing outside India impart articles training under the Chartered Accountants Act and Regulations?
  - As per the proviso to Regulation 43(i) of the Chartered Accountants Regulations 1988 as amended by the Chartered Accountants (Amendments) Regulations 2007, a member practicing outside India is also eligible to engage an articled assistant subject to such additional terms and conditions as the Council may impose.

Moreover, if a firm of chartered accountants has an office in India and also an office abroad (not being a separate partnership) a partner or the proprietor thereof would be permitted to train articled assistant in India or outside the country, provided that

the member concerned could ensure that proper training, in accordance with the requirements of the Regulations, is imparted to the articled assistants

- What is meant by Certificate of Good Standing and how it can be obtained ?
  - A certificate of good standing means a certificate issued to a member of the Institute at his request for specific purpose stating the details of his articled-ship exam passed, membership etc and indicating that nothing adverse about him has come to the notice of the Institute . A good standing certificate is required to the purpose of joining employment, immigration and also for visa purpose. In order to obtain Certificate of Good Standing the member concerned :-may submit a request for issue of certificate of good standing, stating the purpose for which certificate of good standing is required and submit the communication of the concerned body/ institution requiring the same. However, request of members for issue of certificate of good standing will also be considered if the requirement of body/ institution specified on the website, in application form or prospectus is produced. The request could be either a signed written request in prescribed application form available at Institute's site (Form No. 27 and 28), can be apply online.
  - The certificate of good standing will be issued to concerned body/ institution in respect of any member if the request is directly received by the institute from the concerned body/ institution.

The name of the member should be active (not removed) in Register of Members of the Institute. The concerned member has paid annual membership/ certificate of practice fees (if holds certificate of practice) for the current year within the specified time.

Request is to be sent to: [goodstanding@icai.in](mailto:goodstanding@icai.in) under your signature or Scanned copy of request may accompany the other documentation.

The name of the member should be active (not removed) in Register of Members of the Institute. The concerned member has paid annual membership/ certificate of practice fees (if holds certificate of

practice) for the current year within the specified time.

Request is to be sent to: [goodstanding@icai.in](mailto:goodstanding@icai.in) under your signature or Scanned copy of request may accompany the other documentation.

► What is the procedure for obtaining duplicate certificate of Membership/Certificate of Practice

- A member who has lost/misplaced his original certificates of Membership/Certificate of Practice, is required to apply and submit a written request to the concerned Decentralised Office for obtaining duplicate membership 34 certificate/certificate of practice as an Associate or a Fellow member as the case may be. He is required to pay charges for duplicate certificate @ Rs.500/- alongwith applicable GST @18% equivalent amount in US Dollar per certificate. He is also required to submit an affidavit in the prescribed format duly sworn-in before a Notary/First Class Magistrate or an affidavit on a plain paper and get the same attested from the authorized office of Indian Embassy/Consular General's Office. In case the member submits original certificate he is not required to execute the affidavit in the prescribed format.

► What is the procedure for obtaining duplicate Marks Statements/Passing Certificates?

- The member who has lost his Marks Statement/Passing Certificate may apply for duplicate marksheet/pass certificate by sending a request under his signature mentioning his roll number, month and year of passing. The fee for issue of duplicate marksheet is Rs. 10/- and the fee for issue of duplicate pass/rank certificate is Rs. 25/-. The fee should be remitted through Demand Draft in favour of the Secretary, The Institute of Chartered Accountants of India, payable at New Delhi.

The member is required to send an affidavit on a plain paper and get the same attested from the authorized office of Indian Embassy/Consular General's Office to the effect that he was in possession of Pass Certificate or Rank Certificate and he had lost it and undertake to return the duplicate Pass Certificate or Rank Certificate if the original Pass Certificate or Rank Certificate is traced/received by him in future and indemnify the ICAI for any loss etc. that ICAI may

suffer if the duplicate certificate is issued by ICAI.

The request may please be sent to:

**Jt. Secretary (Exams)**

The Institute of Chartered Accountants of India  
C-1, Sector 1, Noida - 201301

Mail : - [exam@icai.org](mailto:exam@icai.org),.

Phone No. +91-120-2535437; 2535305;2552643

► How a member can get his certificates attested in partial fulfillment of requirements of foreign Universities in pursuit of higher studies ?

- The members intending to pursue higher studies in foreign Universities can get the copies of their certificates of membership, Certificate of Practice, Pass Certificate and Marks sheet attested by sending the originals thereof alongwith the copies together with a requisition letter to the concerned Decentralised Offices requesting for attestation.

► What is Transcripts and how a member can obtain Transcripts?

- A Transcript is a Certificate describing the appearances and passing details with subjects and statement of marks of the exams of Chartered Accountancy in respect of the student concerned including his membership details if he has become a member of the Institute. For obtaining transcript the member concerned is required to provide a request duly signed by him for issue of Transcripts accompanied by following:

A fee of Rs. 500/- (Rupees five hundred only or equivalent in US Dollars) for one set of transcript/s (for any one or all examinations viz. Foundation/PE-I, Inter/PE-II and Final) remitted through Demand Draft or Pay Order in favour of The Secretary, The Institute of Chartered Accountants of India, Payable at New Delhi - 110002

Attested copies of Entrance / Foundation / PE I / PE II/ Intermediate / Final examination mark sheet/s (both front and reverse side) as applicable Attested copies of Rank Certificate issued by ICAI, if any.

Attested copy of Membership Certificate along with the proof for having paid the current year



Membership fee or COP fee, as applicable Prescribed Form for admission duly filled in by him, along with the envelope/s received from Foreign University/ies / Management Institution/s as applicable and

Copy of the Appointment Letter issued by the Foreign Body as applicable

The transcripts are issued normally within ten days from the date of receipt of request, complete in all respects.

The request along with the requisite fees / documents may please be sent to:

### **Jt. Secretary (Exams)**

The Institute of Chartered Accountants of India

C-1, Sector 1, Noida - 201 301

Mail : - exam@icai.org,

- ▶ Whether the Institute is conducting Post Qualification Courses for the members of the Institute? Which are those courses and what are the requirements for appearing in the examinations ?
  - The Institute is conducting Post Qualification Courses for the members of the Institute. The courses currently conducted are as under :-
- ▶ Post Qualification course in Management Accountancy
- ▶ Post Qualification course in Corporate Management
- ▶ Post Qualification course in Tax Management
- ▶ Post Qualification course in Information System audit
- ▶ Post Qualification course in Insurance & Risk Management.
- ▶ Post Qualification course in International Trade Laws and WTO

The members of the Institute are eligible to register for the above courses and appear in the examination conducted by the Institute. The members can straightway appear for examination for the courses at Sl. no. 1, 2 and 3 above and no formal registration would be necessary. Exam for Management Accountancy Course are held twice a year in the months of May and November. Exam for Corporate Management and Tax Management Courses are held

in the month of May every year. For more details e mail [pqc@icai.org](mailto:pqc@icai.org).

The Exams for Information System Audit course are held in the months of March, June, September and December. The members who have registered and obtained eligibility certificate from IT Directorate can take up this exam. The eligibility certificates issued are valid for four exams in a span of two years. Details about this course are available at the official Web-site of the Institute at [www.icai.org](http://www.icai.org) under courses I S A.

The Exam for Insurance and WTO Courses are held twice a year in the months of May and November. Members who have registered for Insurance course and obtain eligibility certificate can take up this exam. For more information about this course please mail to Secretary, Committee on Insurance at [insurance@icai.org](mailto:insurance@icai.org). As regards the exam for WTO and Trade Laws members are eligible to appear for Part 1 Exam to the course only after 6 months of registration and would be required to produce a minimum attendance record of 80% in the personal contract programmes failing which they would not be entitled to appear for the examination. Further information about this course can be had from the Secretary, Committee on Trade laws and WTO by sending e-mail to : [ditl@icai.org](mailto:ditl@icai.org).

Registration for Post Qualification courses in ISA, Insurance and WTO is open through out the year. (Please click here for details)

- ▶ Want to have a Chapter of Institute. How that can be established?
  - The Institute encourages its members overseas to consolidate their synergies by creating a formal Chapter. In the Institute's parlance this formal network is a 'Chapter' of the Institute. Any place which has more than 20 Indian members; they can all join together to form a chapter of the Institute. This chapter can be used by them acting as a programme organizing unit for the various CPE programmes. The chapter would be a unique forum for promoting.
  - bonhomie far away from your motherland and would enable your families and accomplices as well to come closer and foster goodwill.

Guidelines for setting up of Overseas chapters are available at.

Link [https://icai.org/post.html?post\\_id=2100](https://icai.org/post.html?post_id=2100)



► What is the importance of Chartered Accountant Journal ?

- The Chartered Accountant Journal is an important communication for the Institute and keeps the members updated on the professional front, It is expected that each member should be going through every issue of the Journal. The Chartered Accountant is a monthly publication from Institute and after publication is immediately put on the website of the Institute. It is also sent physically every month and each dispatch is through a recorded delivery to all active members.

► Can a member residing abroad get Journal by Air Mail?

- Normaly Journals to the members abroad are being sent by Air Mail. However a member can opt for getting journals by Airmail in which case he is required to pay the air mail charges for receiving he Journal by airmail at his foreign address. Currently the charges for sending Journal by airmail is Rs. 21/- Annually.

► Can a member residing abroad get the Journal at his Indian address?

- As per regulation 187 of CA Regulations every member in practice shall have a professional address in India in his own charge or in charge of another member. A member not in practice may specify a place which shall be deemed to be his professional address for the purpose of Section 21 and also CA Regulations. In view of the above, every member has to specify one address which will be taken in the Institute's record as professional address for all purposes and also for correspondence. Accordingly Journal's, Regional News letters etc. can be sent to the professional address in India if so indicated by the member.

In the event of delayed/non-receipt, please correspond at [journal@icai.org](mailto:journal@icai.org) or [ebsecretariat@icai.org](mailto:ebsecretariat@icai.org) giving exact details of your full mailing address with Pin/ Zip code, if possible also specifying a landmark as part of address. It would speed up chances of early reach of journal and communication to you.

► How a member residing abroad can buy a publication from the Institute?

- The publications of the Institute available for

sale are indicated in the updated list hoisted on the Website. The rates and postal charges payable thereto are also stated therein. For details visit :<http://www.icai.org/publications/Ins-pub.html>.

A member interested in buying any publication(s) as indicated in the list can either send his remittance in advance for such publications including the postal charges or make payment on line to purchase a publication concerned. Alternatively, an imprest amount (USD 300) could be deposited with the Institute and under such a scheme, a member shall have an access to the recent publications which could be continued to send by the Institute till the time the imprest amount is exhausted.

For faster communication a member can always reach the Institute at e-mail [castoresnoida@rediffmail.com](mailto:castoresnoida@rediffmail.com) or Fax No. +91-120-2518539,

Tel. No. +91-120-2552142, 2551279.

► What is the importance of Updating e-mail Id with the Institute ?

- The Institute very shortly would be moving to a Virtual stage whereby large number of transactions/ communications would be done electronically. This would warrant availability of correct e-mail id so that one gets communication from the Institute with regard to CPE programmes/ other events of interest in time

While e-mail particulars could be updated by sending a simple mail, any communication having regulatory angle would require signed communication from his end for which fax / scanned copy will have to be sent.

The Institute would be regularly coming out with E Newsletter, which has been targeted as a tool for disseminating information to Indian Members abroad and to come closer to them and address their requirements speedily, on quarterly basis which would be a two way communication channel between the Institute and the foreign members. This again necessitates the need to have the e-mail particulars in the records of the Institute for ensuring receipt of e mails. Please update your e-mails id with Institute's record.

► Why a member should Update his address and other particulars?





- By being a member of the Institute he has a continuity and access to developments of Indian profession and it needs no exaggeration that updating his correct particulars would do a lot good in his being professionally updated. The Institute every year while sending the circulars for fee reminders also attach an Entry on Record containing his particulars. It would be the earnest request of the Institute to the members to give utmost priority in updating of information containing in the entry on record wherever necessary. This is also necessary as a part of regulatory requirements

As the professional and other particulars have a bearing for future and there are certain areas wherein due caution needs to be observed; certain request like change in address needs to be accompanied under your signatures so as to ensure authenticity of such a request.

- ▶ What are the areas where a member can Contribute to the profession ?
  - There are many areas in which esteemed members can contribute to the professional activities of the Institute. The range is varied and the list indicated herein under is just illustrative and he could think of more such avenues for joining in the work being done by the Institute.

#### **Some of such areas are -**

Associating as a constituent of brand promotion. The Institute is in the process of consolidating its brand image not only in India but in other countries also where a sizeable Indian population/sufficient number of Indian members are there. Promoting Indian Chartered Accountant as a brand would provide fillip to boosting his professional avenues. He need to share with us ways and means in which this needs to be accomplished. He can send his valuable suggestions on the basis of country specific issues so that while formulating its approach, the Institute could suitably include them in its pursuits.

Help take up issues of concern with the respective authorities in those countries /promoting the Indian qualification in terms of services which can be provided by a member of ICAI.

Associating in providing synergies by creating a formal

network - The Institute feels that the consolidation of efforts would be a welcome step and the Institute would request the members to form chapter of ICAI wherever more than 20 members are there. (For further details please click [here](#))

Information about the need of Chartered Accountants in your country - This would enable the members intending to take opportunity abroad. Such information can be mailed at [foreigndesk@icai.org](mailto:foreigndesk@icai.org) to be placed suitably on the web page of the Institute. This way the member would be doing a yeoman service for Indian members to such global market and globalisation of Indian Chartered Accountant. The member abroad can also pass on the addresses of major placement consultants/ organizations which need professional chartered accountant so that Institute could approach them for benefit of everybody.

Contributing to the Exposure drafts, Research projects and in journal of the Institute - The Institute needs perspective and contribution from the member abroad on technical issues. They are welcome to contribute articles / their view point for inclusion in the journal so that there is a wide sharing of information and their views are put to synthesis and analysis by a cross section of members thus, adding to their utility in an over all context.

Help dependents of your fellow professionals by being part of CA Benevolent Fund - Uncertainty knows no bounds and it is for uncertain times that the Institute have decided to create a corpus of funds by way of voluntary contribution from members to help the families of bereaved chartered accountants who are in distress and need a helping hand. The details on the objectives of the CA Benevolent Fund, procedure for becoming member, extent of assistance available and the procedure for availing assistance are available on the Institute's website at the following link: [http://www.icai.org/members/ca\\_benevolentfund.html](http://www.icai.org/members/ca_benevolentfund.html)

- ▶ What is the importance of Updating the particulars of members residing abroad in the Entry on Record?
  - The Institute would soon be coming with a Member Directory separately for foreign members. Given the fact, that developments internationally make the Institute need to have an immediate reaction/ update on

certain country specific / sector specific issues; knowing the members who are to be addressed by the Institute for eliciting response on such information would come in handy. Members contribution would be something which will add value to the professional stance being taken by the Institute at different levels. We would request a member to update their following particulars with the decentralized office wherein their correspondence address falls and the Foreign Desk at head office with the following details on regular intervals so as to update the records, as and when there is such change so that Institute could approach them wherever there is such need. The information would also come in handy when the Institute's delegations visit their country and a need for interaction is felt with them.

1. Name and membership No.
2. Current employment
3. Current charge/ designation
4. Type of industry
5. Correct postal address
6. Contact address in India
7. Phone numbers - office and residential
8. Fax Nos.
9. E-mail id

The above information would also facilitate in coming out with the Directory of Foreign members.

- Do the members abroad want to know about more professional avenues in India ?

  - While the members have moved to foreign destinations, there would be many a occasion when they would have felt the need of an information contact in India, in such situations, please feel free to write to [foreigndesk@icai.org](mailto:foreigndesk@icai.org) and the Institute would be glad to provide them the weblink of information which they may be wanting to have from India.
- If any member has any suggestion on different issues how can he send that?

  - Members may feel that they have different ways of looking at the activities of the Institute. As an enabling outfit, the Institute would like to have suggestions from them on the way they feel certain things need to be carried out. They are invited to share their views at [foreigndesk@icai.org](mailto:foreigndesk@icai.org)

They can directly get in touch with the following Officers of the Institute whose area of work and contact details are given below:

#### **Area of Work Official :**

##### **CA course and Education related matters**

Director Board of Studies  
 Phone : from Delhi: +91-120-3989398, 3054808  
 From out side Delhi: +91-120-3989398  
 E-mail:- [bosnoida@icai.org](mailto:bosnoida@icai.org)

##### **Technical Questions, issues on Accounting Standards and Expert Opinion**

Technical Director  
 Phone: +91-11-39893989 (D), 30110582  
 E-mail:- [tdte@icai.org](mailto:tdte@icai.org)  
 Secretary EAC  
 Phone: +91-11-39893989 (D), 30110467  
 E-mail: [eac@icai.org](mailto:eac@icai.org)

##### **Technical Questions and issues in Auditing**

Secretary  
 Auditing and Assurance Standards Board and Assurance Standards  
 Phone: +91-120-3054815 (D), (011) 30110468  
 E-mail:- [aasb@icai.org](mailto:aasb@icai.org)

##### **For Continuing Professional Education and Professional Development**

Director CPE  
 Phone : +91-120-3045957  
 E-mail:- [cpe@icai.org](mailto:cpe@icai.org) ; [cpeadmin@icai.org](mailto:cpeadmin@icai.org)

##### **For In-Company Programmes**

Secretary CPEC  
 Phone: +91-11-39893989 (D), 30110438  
 Email:- [cpe@icai.org](mailto:cpe@icai.org)

##### **Examination related queries**

Joint Secretary (Exams)  
 Phone : +91-120-3989398 (D), 3054822

##### **Peer Review Process**

Secretary, Peer Review Board  
 Phone: +91-120-3054815 (D), (011) 30110469  
 E-mail:- [peerreviewboard@icai.org](mailto:peerreviewboard@icai.org)



### ► **Members & Students Services and payment of fee and other regulatory measures**

Joint Secretary, M&SS  
Phone : +91-11-39893989  
(D), +91-11-30110425, 30110426  
E- mail :- mss@icai.org

### ► **General queries relating to publications**

Joint Secretary - NOIDA Stores  
Phone : +91-11-3054802, 3054828  
E-mail :- noidastores@icai.org

Any other matter; please write to [foreigndesk@icai.org](mailto:foreigndesk@icai.org)

### ► Is there a placement portal to provide employment assistance to the members? If so may we know more about that?

- The Committee for Members in Industry of the Institute has hosted an on-line Placement Portal with domain name [www.placement\\_icai.org](http://www.placement_icai.org). The placement portal caters to the employment needs of the following categories of the Members/ students:

Campus Interviews Programme for Newly qualified Chartered Accountants.

All members and Semi-qualified accounting professionals(those who have completed only the Articleship component of the CA Course).

Both the candidates and the recruiting entities can register themselves on-line. This new technology based opportunity is a unique endeavor of the Institute and is the first such placement portal launched by any professional body in India

### **Benefits:**

The <http://www.placements-icai.org> is a single window recruitment system for organisations interested in recruiting

Chartered Accountants from the Institute's vast talent pool of members and Semi-qualified accounting professionals.

Organisations registered in the portal can view the bio-data of the registered members / semi-qualified accounting professionals and approach the short listed candidates for various openings (in those organisations)

There is no need for applying for individual jobs repeatedly through the portal. Organisations who are interested the candidature of the members / semi-qualified accounting professionals would approach them directly.

The Placement Portal provides the facility to the members and semi-qualified accounting professionals to see various Job openings that have appeared in various leading newspapers and web sites of recruiting entities that are being posted - regularly - in the portal under the head "Notice Board: Job openings.

### ► How to Register on the Placement Portal?

- The Members/Semi-qualified Professionals intends to utilize the placement portal for registrations may undergo the following procedure:

Log on URL <http://www.placements-icai.org>

In the home page click on Qualified Chartered Accountants / Semi-qualified accounting professionals under the option New User

Once again go to the home page and choose Qualified Chartered Accountant or Semi-qualified accounting professionals under the 'Registered Users' option and log in using your six digits [prefix appropriate number of '0' (zeros) if you don't have six digits ICAI membership number / Article registration number and password (already chosen by you while registering).

## Revised Guidelines for Training of Articled Assistants Outside India

- ▶ A Chartered Accountant is eligible to train an articled assistant provided his main occupation is the practice of the profession of Accountancy at the time of engaging articled assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articled assistants.
- ▶ Any member engaged in any other business, occupation or holding part time certificate of practice is not entitled to train articled assistant.
- ▶ Any member employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants will also be eligible to train articled assistants at par with the paid assistants with a firm of Chartered Accountants in India. All conditions applicable to the Paid Assistants in India would be applicable to them as well. However, in case of a foreign firm, such a foreign firm shall have at least one partner who is either a member of the Institute or who is eligible to become a member of the Institute, in terms of MRA.

Provided that every Chartered Accountant from ICAI who is registered as an auditor and obtained a license and registration number from the appropriate competent authority abroad to establish a professional firm and carry out the attest function and who meets the international/local experience and expertise criteria laid down by the law shall be eligible to train articled assistants as under:

Cate- gory	Period of continuous practice	Entitlement of articled assistant or assistants
(i)	An associate or fellow in continuous practice for a period up to 3 years	1
(ii)	An associate or fellow in continuous practice for any period from 3 years to 5 years	2
(iii)	An associate or fellow in 4 continuous practice for any period from 5 years to 10 years	

(iv)	An associate or fellow in 5 continuous practice for any period from 10 years	
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It would also be essential for such member abroad to produce the copy of License and certificate of registration issued by the competent authority abroad to him as individual member and to the professional firm with whom he is affiliated to the Institute with current validity at the time of registration of articleship.

Further where an Indian Chartered Accountant is working as paid assistant in a firm where there is no Indian CA as a partner such paid assistant shall not be entitled to train any articled assistant

- ▶ The members shall provide a professional address as envisaged in Regulation 2(1)(xiii) as well as an address in India.

(As per the said Regulation, professional address means: -

- ▶ an address of the place where the member is carrying on his profession ( or where he is carrying on his profession at more than one place, the principal place), or
- ▶ if a member is employed, the place of employment or at his option the place of his residence
- ▶ the place of residence, if the member neither carried on the profession nor is employed.

It may please be noted that an address in India is essential in any of the situation)

- ▶ Since there is full time employment visa instead of Trainee Visa for students who wish to register their articleship with chartered accountants abroad according to the immigration laws of Gulf Cooperation Council (GCC) Countries, so such employees shall be treated at par with the articled assistants registered in India.

It would be essential for such articled assistants abroad to produce the copy of such visa and immigration details along with a copy of passport at the time of registration of articleship. The terms and conditions that may be made applicable for training articled assistant in India from time to time shall mutates mutandis apply for training of articled assistant abroad.

- ▶ The period of practical training shall be 3 years or 3½ years, as applicable, under a practising



chartered accountant abroad. However, the articled / audit assistants should have an option to undergo industrial training in accordance with the Regulations 51 & 72 of the Chartered Accountants Regulations, 1988 during the last one year of training.

- ▶ The Industrial Training may be imparted by the Chartered Accountants working abroad in a financial, commercial or industrial undertaking with minimum fixed assets & minimum total turnover or minimum paid up capital as may be specified by the Council (whatever the value specified in terms of Indian currency may be deemed as applicable in foreign countries in their respective currencies) or such other organization or institution approved by the Council. In case of a member employed outside India, and eligible to impart Industrial training outside India, is unable to submit Annual Report/Balance sheet of the corporate/undertaking the member is working with, the member may submit a self declaration about the particulars of the undertaking alongwith the application.
- ▶ The terms & conditions contained in Regulation 54 and Regulation 54A dealing with secondment shall be applicable to the articled assistants receiving training abroad.
- ▶ The Principal shall send training reports as prescribed alongwith the service certificate to be issued in Form 109 & 108 as the case may be.
- ▶ The principal shall impart training in accordance with the guidelines contained in Training Guide. He shall maintain a record of practical training imparted by him to the articled assistant and report to the Council in the form prescribed in the training guide.
- ▶ The rates, terms and conditions of stipend prescribed as payable to the articled assistants receiving training in India shall be applicable to the articled assistants receiving training abroad except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian rupees.
- ▶ Regulation of training in terms of office hours and working days holidays will be applicable as per local office timings and laws. However, requirements of total training hours will be the

same as applicable in India, the terms of which are given hereunder: -

- ▶ The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.
- ▶ The office hours of the Principal for providing article training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.
- ▶ The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
- ▶ The working hours for the articled assistants should not exceed 35 hours in a week excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
- ▶ In case of exigencies of work with Principal, an article assistant may be required to work beyond his / her normal working hours. However, under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement to work beyond 35 hours in a week should not be a practice but only in exceptional circumstances.

Further, where the articled assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he / she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above, 35 hours per week.

**Further conduct of training will be regulated as per provisions of the relevant Regulations as follows: -**

**Regulation 60: Working hours of an Articled Assistant**

"Subject to such directions as may be issued by the Council, the working hours of an articled assistant (3) shall be 35 hours per week to be regulated by the Principal from time to time".

**Regulation 65: Articled assistant not to engage in any other occupation**

"Without the previous permission of the Council, obtained on application made in the

\*approved form, no articled assistant shall, during the period of his service as an articled assistant,

take any other course of study or training, whether academic or professional, or engage in any business or occupation.”

**Regulation 66: Enquiries against articled assistant**

“(1) Where a complaint or information of any misconduct or breach of Regulation 65 or breach of any of the covenants contained in the articles is received against an articled assistant from his principal or any other person, the President or the Vice-President as the Executive Committee may decide from time to time, may cause an investigation to be made

(2) The Executive Committee may, on a consideration of the report of the investigation and after giving the articled assistant an opportunity of being heard, make any of the following orders, namely;-

- i. direct that the papers be filed and the complaint be dismissed, if the Executive Committee finds that the articled assistant is not guilty of any misconduct or breach of Regulation 65 or breach of any of the covenants contained in the articles; or
- ii. if the articled assistant is found guilty, reprimand the articled assistant or cancel the registration of articles or direct that any period already served under such articles shall not be reckoned as service for the purpose of the period of practical training specified in Regulation 50.

(3) The articled assistant, the registration of whose articles has been cancelled under his regulation, shall not, except with the permission of the Executive Committee be retained or taken as an articled assistant or audit assistant by any member”.

**Regulation 67: Complaint against the Principal**

1) Where an articled assistant makes a complaint against his principal on a matter concerning his training as an articled assistant, the President or the Vice- President as the Executive Committee may decide from time to time, may cause an investigation to be made and submit a report to the Executive Committee.

2) The Executive Committee shall submit the report of the investigation to the Council with its recommendations.

3) The Council may, on a consideration of the report of the Executive Committee, pass such order as it may consider expedient, including an order withdrawing the entitlement of the principal to train one or more articled assistants either permanently or for a specified period:

4) The President or the Vice-President as the Executive Committee may decide from time to time, may, pending an investigation of the complaint, either terminate or suspend the articles and allow the articled assistant to be accepted as additional articled assistant by a member, notwithstanding anything contained in Regulation 43.





## FAQs for Articleship abroad

### Training of Articled Assistant outside India

A student staying abroad may seek admission in CA Course through qualifying CPT Examination or under Direct Entry Scheme in which a graduate/Post graduate student securing prescribed percentage of marks in respective examination may start articled training after passing one group of Intermediated Integrated Professional Course having completed orientation Programme & ITT. The details of CPT Course and Direct Entry Scheme of CA Course are available on the Institutes's website.- [www.icai.org](http://www.icai.org) it is to note that CA Course examination, practical training and allied Course Curriculum for Indian students or students from abroad are the same.

Often students getting registration in CA Course in India or Abroad have such queries related to articled training which are of following nature. Hence an FAQs on training abroad are given below for information ;

- Can a student registered with the Institute get training outside India?

Ans.: Yes, a student registered with the Institute may enroll for training outside India under an eligible member of ICAI.

- Can a Chartered Accountant practicing abroad, train an articled assistant outside India?

Yes, a Chartered Accountant is eligible to train an articled assistant provided his/her main occupation is the practice of the profession of accountancy at the time of engaging articled assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articled assistants. Moreover, the members would be eligible to train articled assistant in accordance with Regulation 43. However, a member associated with foreign CA Firm in the capacity of partner or paid assistant may also train articled assistant under certain conditions.

- Is it necessary for a Chartered Accountant training articled assistants outside India to have a professional address in India?

Ans.: Till recently, it was mandatory for a member in practice to have a professional address in India in his own charge or in charge of another member.

However in terms of the Council decision taken at its 291st meeting held in December 2009, a member shall provide a professional address as envisaged in Regulation 2(1)(xiii) as well as an address in India. As per the said Regulation, professional address means:

- a. an address of the place where the member is carrying on his profession ( or where he is carrying on his profession at more than one place, the principal place), or
- b. if a member is employed, the place of employment or at his option the place of his residence
- c. the place of residence, if the member neither carried on the profession nor is employed.

(It may please be noted that an address in India is essential in any of the situation)

- Can a Chartered Accountant working abroad impart Industrial Training to an articled assistant abroad?

Ans.: The Industrial Training may be imparted by the Chartered Accountants working abroad in a financial commercial or industrial undertaking with minimum fixed assets & minimum total turnover or minimum paid up capital as specified by the Council (whatever the value specified in terms of Indian currency may be deemed as applicable in foreign countries in their respective currencies) or such other organization or institution approved by the Council. Moreover, the members would be eligible to impart Industrial training in accordance with Regulation 51 and 72.

In addition to above, an organization eligible to impart training outside India which is not yet registered with the Institute may submit an application (format of application is available on our website [www.icai.org](http://www.icai.org)) alongwith a self declaration (in absence of Annual report) regarding minimum fixed assets & minimum total turnover or minimum paid up capital of the organization about the particulars of the undertaking.

- Can a Chartered Accountant employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants eligible to train articled assistant outside India?

Ans.: A member employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants will also be eligible to train articled assistants at par with the paid assistants with a firm of Chartered Accountants in India. All conditions



applicable to the Paid Assistants in India would be applicable to them as well. However, in case of a foreign firm, such a foreign firm shall have at least one partner who is either a member of the Institute or who is eligible to become a member of the Institute, in terms of MRA.

► What shall be the period of practical training?

Ans.: The period of practical training shall be 3 years, under a practising chartered accountant abroad. However, the articled / audit assistant have an option to undergo Industrial training in accordance with the Regulations 51 & 72 of the Chartered Accountants Regulations, 1988 during the last one year of training.

► What will be the stipend in respect of articled assistant receiving training abroad?

Ans.: The rates, terms and conditions of stipend prescribed as payable to the articled assistants receiving training in India shall be applicable to the articled assistant receiving training abroad except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian rupees.

► What will be the terms of office hours and working days holidays applicable to articled assistant working abroad?

Ans.: Regulation of training in terms of office hours and working days holidays will be applicable as per local office timings and laws. However, requirements of total training hours will be the same as applicable in India which are given hereunder:-

- The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.
- The office hours of the Principal for providing article training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.
- The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
- The working hours for the articled assistants should not exceed 35 hours in a week excluding the lunch break and normally the articled assistant be required to work during the normal working hours fixed for articled

assistants.

- In case of exigencies of work with Principal, an article assistant may be required to work beyond his/ her normal working hours. However, under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement of work beyond 35 hours in a week should not be a practice but only in exceptional circumstances.

Further, where the articled assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he / she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above 35 hours per week.

► What are the formalities to be complied by the articled assistant getting training abroad?

Ans.: Form 103 for registration of articles should be duly filled and submitted along with such documents as mentioned in the Instruction sheet of Form 103 along with registration fee should reach the respective Institute's office to which the member is attached within 30 days of commencement of training.

► What is the registration fee applicable to such articled assistant?

Ans.: The details of registration fees as applicable for articled assistant is given on link [http://www.icaai.org/resource\\_file/14707ipcc\\_enrolment\\_feestructure.pdf](http://www.icaai.org/resource_file/14707ipcc_enrolment_feestructure.pdf) can be referred. The fee as applicable can be paid by way of Demand Draft drawn in favor of "The Secretary, The Institute of Chartered Accountants of India" payable at the concerned Decentralized office of the Institute.

► Where are the Forms required to be submitted?

Ans.: Form 103 is required to be submitted at the respective Decentralized office of the Institute (i.e. the decentralized office in whose jurisdiction the Indian address of the member falls).

► Will an articled assistant receiving training abroad be eligible for secondment?

Ans.: Yes. The terms and conditions contained in Regulation 54 and Regulation 54A dealing with secondment shall be applicable to the articled assistants receiving training abroad.



- Can a Principal depute an articled assistant for training under eligible members of accountancy institutions or bodies outside India (in accordance with Regulation 54A)

Ans.: Yes. A principal, with the consent of the articled assistant may depute the latter for training for a period not exceeding 6 months, under a member eligible to engage and train an articled assistant under the bye laws of an institution or body set up in the respective countries.

- Will such service be considered as part of practical training? (in accordance with Regulation 54A)

Ans.: Such training under members of accountancy institutions or bodies outside India, will be considered as part of practical training.

- Is the articled assistant eligible for stipend during such period of training? (in accordance with Regulation 54A)

Ans.: No. The provisions of stipend do not apply during such period of training.

- Should the articled assistant enter into a Deed of articles for this purpose? (in accordance with Regulation 54A)

Ans.: No. There is no need either for execution of deed of articles for such training or for any intimation to the Institute in this regard. However the Principal is required to include the particulars of such training in the report to the Council under Regulation 64.

- Can a member of the Institute engage and articled assistant under the bye laws of the accountancy institutions or bodies outside India?

Ans.: Members entitled to train articled assistants shall not engage any articled assistant or articled assistant or apprentice under the bye laws of any other institutions or society or body unless the person concerned has been registered student with any of the accounting institutions or bodies whose training is recognized by the Council as equivalent to the training prescribed for the members of the Institute.

- What are the terms and conditions applicable for training articled assistant abroad?

Ans.: The principal shall impart training in accordance with the guidelines contained in Training Guide.

He shall maintain a record of practical training imparted by him to the articled assistant and report to the Council in the form prescribed in the training guide.

Further, the terms and conditions that may be made applicable for training articled assistant in India from time to time shall mutates mutandis apply for training of articled assistant abroad.

In addition to above, the Principal and the articled assistant shall be bound by the provision of Chartered Accountants Act 1949 and Regulations framed thereunder and such other rules and guidelines and directions issued by the Council from time to time.

- Is it possible to take transfer after completion of 1 year of Practical Training? Do we need to give any proper reason to the Institute?

Ans.: Yes, In partial modification of the announcement dated 30<sup>th</sup> June 2009 regarding transfer/termination of articles the Council in its recent meeting has decided that the transfer/termination of articleship in terms of Regulation 56(1) of the Chartered Accountants Regulations, 1988 shall be permissible on the grounds as stated below:-

- Transfer /termination of articles is permitted without any restriction during the first year of articles.
- During rest of the articleship period on satisfying any one or more of the conditions as stated below: -
  - Medical grounds requiring discontinuance of articles for a minimum period of three months (on production of a Medical Certificate issued by a Government Hospital).
  - Transfer of parent(s) to another city.
  - Misconduct involving moral turpitude.
  - Other justifiable circumstances / reasons: -
    - Grounds already permissible in the Chartered Accountants Regulations, 1988 (on submission of requisite proof of the act warranting transfer/termination of articleship): -
      - Industrial Training (Regulation 51)
      - Secondment of articles (Regulation 54)
      - Conversion from PCC to IPCC (for termination of articles only. Re-registration of articles to be allowed only after passing Group-I of IPCC)

- d. Death of Principal [Regulation 57(1)(c)]
- e. Ceasing of practice by the Principal [Regulation 57(1)(a)]
- f. Removal of name of the Principal from the Register of Member due to any reason [Regulation 57(1)(b)]
- (iii) Marriage basis (only if there is relocation to another city involving distance of 50 kms).
- (iv) Irregular payment or non payment of stipend with reference to Regulation 67.
- (v) Articled assistant desires to serve balance period of training outside India.
- (vi) Shifting by the Principal to another city involving distance more than 50 kms.

The articled assistants are required to get the consent of the Institute before getting Form 109 signed by the Principal in their own interest.

The request, on any one or more of the aforesaid grounds, of an articled assistant on a plain paper alongwith the recommendation/ consent of the Principal for transfer / termination of articleship accompanied by evidence/proof (self-attested by the articled assistant) to the satisfaction of the Institute be made. Request for transfer not accompanied by consent of Principal shall not be accepted. In case of dispute between principal and articled assistant, the matter be settled amicably among the articled assistant and the principal concerned and the Institute shall not interfere in such cases.

- ▶ If principal does not sign completion of articleship certificate in Form 108, what we do?

Ans.: Please refer to Regulation 56 of the Chartered Accountants Regulations, 1988 and Prospectus of CA Course.

- ▶ Please guide us on articleship? What kind of firm should we join?

Ans.: A CA student is compulsorily required to undergo practical training i.e. articleship of 3 years. The students coming through CPT can join articleship only when they register for IPCC and clear its Group-I/Both Group and completing the Information Technology Training (ITT) and Orientation Course (OP). The students coming through direct entry route i.e. graduates and post-graduates with prescribed marks can commence their articleship after registering for Intermediate

(IPC) and completing the Information Technology Training (ITT) and Orientation Course (OP). This training has to be done under a practicing Chartered Accountant. This training is very useful as it gives the trainee hands on experience on various aspects of chartered accountancy course i.e. Audit, Taxation, Accounts, Law etc. The selection of firm depends upon your choice of field in which you want to practice in future.

- ▶ Please provide, the basis for calculating leave during articleship.

Example;

Ans.: Case 1: An article completed 3 years of articleship till now. So,

Total working days:  $365 \times 3 = 1,095$  days  
Leaves Taken so far = 100 days  
Actual period Served = 995 days  
Leaves Earned =  $1/6$ th on 995 = 165 days

Leave entitled (subject to sanction of leave by your Principal) = 65 days (165-100 days)

Case 2: An article having a total articleship period of 3.5 years. So, Total working days:  $365 \times 3.5 = 1277$  days

Leaves Taken till now = 100 days  
Actual Period Served = 1177 days  
Leaves Earned =  $1/6$ th on 1177 = 180 days (maximum)

Leaves entitled (subject to sanction of leave by your Principal) = 80 days (180-100)

- ▶ Those students who have registered IPCC with ATC, do they need to do articleship for an additional year?

Ans.: students who have registered for IPCC alongwith ATC shall be required to complete either 12 months work experience or prescribed period of articled training before applying for 'Accounting Technician Certificate'.

Further, it is clarified that partial completion of articled training period cannot be treated as completion of 12 months work experience nor based on that 'Accounting Technician Certificate' shall be issued.

- ▶ Do we need to do articleship only under a CA who is practicing or can we do industrial training?

Ans.: As per Regulation 43 of the Chartered Accountants Regulations, 1988, practical training is imparted only by a member who is practicing the profession of chartered accountants in his individual



name or as proprietor or as partner or member who is in full time salaried employee under a chartered accountant in practice or a firm of such chartered accountants.

Further, as per Regulation 51 of the Chartered Accountants Regulations, 1988, industrial training shall be received under a member of the Institute in any of the financial, commercial, industrial undertakings with minimum fixed assets or minimum total turnover or minimum paid up share capital as may be specified by the Council or such other institution or organization as may be approved by the Council from time to time for the period between nine months and twelve months during the last year of the prescribed period of practical training and after passing Intermediate examination/PE-II examination/PCE/IPCE by the articled assistants.

- Is it compulsory to join articleship immediately after passing IPCC?

Ans.: Yes, it is compulsory because there is a condition of completion of minimum 2½ years of articleship before appearing in Final examination.

- Is deputation of articled assistants at branches of the same firm allowed during articleship even after 1 year from starting it?

Ans.: Deputation of articled assistants at branches of the same firm is allowed during articleship if the principal remains the same. If there is change in the principal, then the articled assistant has to apply for termination as per the announcement dated 2nd July 2010 regarding transfer/termination of articleship.

- I have temporarily discontinued my articleship, I am in first year, can I start my articleship again with another Principal abroad?

Ans.: Yes. If a student has taken a termination in the first year, he can commence articled training later on with the member entitled to engage and train one or more articled assistants notwithstanding anything contained in Regulation 43.

- Three years of articleship-Isn't this too long a tenure?

Ans.: No, three years of articleship is not too long tenure considering the fact that it grooms the CA student in all aspects of CA course. The period of

articled training is already reduced from 3.5 years to 3 years.

- How many total leaves are available during articleship?

Ans.: As per Regulation 59 of the Chartered Accountants Regulations, 1988, an articled assistant shall earn leave at the rate of one sixth of the period for which he has actually served excluding from such period, the period for which he has been on leave subject to maximum of 180 days.

- Can we do articleship & Industrial training from abroad?

Ans.: i) Yes, A Chartered Accountant is eligible to train an articled assistant provided his main occupation is the practice of the profession of Accountancy at the time of engaging articled assistants as well as in each of the qualifying years on the basis of which he claims eligibility to train articled assistants.

ii) Any member engaged in any other business, occupation or holding part time certificate of practice is not entitled to train articled assistant.

iii) Any member employed as a Paid Assistant or engaged as a partner in a foreign firm of Chartered Accountants will also be eligible to train articled assistants at par with the paid assistants with a firm of Chartered Accountants in India. All conditions applicable to the Paid Assistants in India would be applicable to them as well. However, in case of a foreign firm, such a foreign firm shall have at least one partner who is either a member of the Institute or who is eligible to become a member of the Institute, in terms of MRA.

iv) The members shall provide a professional address as envisaged in Regulation 2(1)(xiii) as well as an address in India.

(As per the said Regulation, professional address means: -

- an address of the place where the member is carrying on his profession (or where he is carrying on his profession at more than one place, the principal place), or
- if a member is employed, the place of employment or at his option the place of his residence
- the place of residence, if the member neither carried on the profession nor is employed. It may please be noted that an

- address in India is essential in any of the situation)
- v) The terms and conditions that may be made applicable for training articled assistant in India from time to time shall mutates mutandis apply for training of articled assistant abroad.
  - vi) The period of practical training shall be 3 years, as applicable, under a practicing chartered accountant abroad. However, the articled / audit assistants should have an option to undergo industrial training in accordance with the Regulations 51 & 72 of the Chartered Accountants Regulations, 1988 during the last one year of training.
  - vii) The Industrial Training may be imparted by the Chartered Accountants working abroad in a financial, commercial or industrial undertaking with minimum fixed assets & minimum total turnover or minimum paid up capital as may be specified by the Council (whatever the value specified in terms of Indian currency may be deemed as applicable in foreign countries in their respective currencies) or such other organization or institution approved by the Council. In case of a member employed outside India, and eligible to impart Industrial training outside India, is unable to submit Annual Report/Balance sheet of the corporate/undertaking the member is working with, the member may submit a self declaration about the particulars of the undertaking along with the application.
  - viii) The terms & conditions contained in Regulation 54 and Regulation 54A dealing with secondment shall be applicable to the articled assistants receiving training abroad.
  - ix) The Principal shall send training reports as prescribed along with the service certificate to be issued in Form 109 & 108 as the case may be.
  - x) The principal shall impart training in accordance with the guidelines contained in Training Guide. He shall maintain a record of practical training imparted by him to the articled assistant and report to the Council in the form prescribed in the training guide.
  - xi) The rates, terms and conditions of stipend prescribed as payable to the articled assistants receiving training in India shall be applicable to the articled assistants receiving training abroad except that the same rate of stipend in equivalent terms specified in respective national currencies of the countries concerned instead of Indian rupees.
  - xii) Regulation of training in terms of office hours and working days holidays will be applicable as per local office timings and laws. However, requirements of total training hours will be the same as applicable in India, the terms of which are given hereunder: -
    - a. The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.
    - b. The office hours of the Principal for providing article training to the articled assistant shall not be generally before 9.00 a.m. or after 7.00 p.m.
    - c. The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
    - d. The working hours for the articled assistants should not exceed 35 hours in a week excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
    - e. In case of exigencies of work with Principal, an article assistant may be required to work beyond his / her normal working hours. However, under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The requirement to work beyond 35 hours in a week should not be a practice but only in exceptional circumstances.
- Further, where the articled assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he / she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above, 35 hours per week.
- Further conduct of training will be regulated as per provisions of the relevant Regulations 60, 65, 66, 67 of the Chartered Accountants Regulations, 1988.
- What should be done if our CA is not giving stipend?
- Ans.: It should be brought to the notice of the Institute and appropriate action will be taken in the matter under Regulation 67 of the Chartered Accountants Regulations, 1988.





- What are the requirements of getting articleship in big "articleship firms".

Ans.: Different firms have different criterion for selecting articles. There is no set criterion from Institute's side.

- Industrial training should be made compulsory and every corporate must keep a CA Final student as a trainee. Is it possible?

Ans.: We cannot impose any condition on any corporate to keep industrial trainees

- I want to go to industrial training before completing my articleship. Sir, what can one do for it?

Ans.: An industrial training can be done only after passing Intermediate examination/PE-II examination/PCE/IPCE and for the period between nine months and twelve months during the last year of the prescribed period of practical training. For this you have to approach companies which have been approved by the Council and already registered with ICAI for imparting industrial training.

- Why is there no transparency in the recruitment of articles. Despite the fact that why one has scored well in the exams still the reference is to be applied for training?

Ans.: The Institute does not have any role in placement of articles. However, for the convenience of students and firms the Institute has started On-line Article Placement Portal where firms desiring to keep articles and students desiring for doing articleship register themselves for placement. The selection procedure is entirely the domain of the registering firm in which the Institute does not have any role to play.

- I am unhappy with my training due to non availability of work in the office. Most of the time, we sit idle in the office. There is no work of any company Bank VAT & ST. We are busy only in few months when filing the ITR. We want to give more hour to training but want to learn company Audit, bank audit etc. What should we do?

Ans.: A student may opt for secondment, termination of articleship, Industrial training for gaining practical experience in different areas as per Regulation 54, 56 and 51 of the Chartered Accountants Regulations, 1988.

- What would be your advice to article assistants? How do we manage both studies and articleship?

Ans.: You have to plan out in a way that you are able to do justice to both articleship and studies. Chalk out a proper time table depending upon availability of time and your capabilities. Once properly framed, just adhere to it. For detailed guidance in this regard, please refer to the Institute's publication How to face CA examination.

- The Institute announced that article students can find their firm through on-line Article Placement Portal.

Ans.: The Institute provides the facility of On Line Articles Placement Portal. This portal provides a platform to the firms of Chartered Accountants having vacancies for Articled Assistants to select eligible students and the candidates who are eligible for undergoing articled training. Both eligible firms and candidates have to register themselves online through the articles placement portal. Please visit <http://bosapp.icaai.org> for details regarding this facility.



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