



**Appendix to Agenda Item 7 in the Notice of the  
Annual General Meeting 2022/2023**

Table of Proposed Amendments to ISCA Constitution

Article Number	Existing Article	Re-numbered Article Number	Proposed Article	Explanations & Reasons for Amendments
	<b>Definitions</b>		<b>Definitions</b>	
2.	In this Constitution, unless the context otherwise requires:	2.		
	“Articles” means the articles of this Constitution as originally framed or as altered from time to time pursuant to Article 106 of this Constitution;		“Articles” means the articles of this Constitution as originally framed or as altered from time to time pursuant to Article 106 <del>of this Constitution</del> ;	Amended for consistency.
	New Definition.		“Audit Committee” means <u>the audit committee of the Council appointed under Article 65</u> ;	Inserted definition for clarity.
	“Authority” means the Accounting and Corporate Regulatory Authority established under the Accounting and Corporate Regulatory Act (Cap 2A);		“Authority” means the Accounting and Corporate Regulatory Authority established under the Accounting and Corporate Regulatory Act <del>(Cap 2A)</del> <u>2004 of Singapore</u> ;	Amended to reflect updated legislation.
	“Institute (General Meetings) Rules” means the relevant rules made pursuant to Article 63 of this Constitution;		“Institute (General Meetings) Rules” means the relevant rules made pursuant to Article 63 <del>of this Constitution</del> ;	Amended for consistency.
	“Institute (Membership and Fees) Rules” means the relevant rules made pursuant to Article 63 of this Constitution;		“Institute (Membership and Fees) Rules” means the relevant rules made pursuant to Article 63 <del>of this Constitution</del> ;	Amended for consistency.
	“Institute (Proceedings of Council) Rules” means the relevant rules made pursuant to Article 63 of this Constitution;		“Institute (Proceedings of Council) Rules” means the relevant rules made pursuant to Article 63 <del>of this Constitution</del> ;	Amended for consistency.
	“Member” means a member of the Institute unless otherwise indicated, and “Members” and “Membership” shall be construed accordingly;		“Member” means a member of the Institute unless otherwise indicated, and “Members” and “Membership” shall be construed accordingly. <u>For the avoidance of doubt,</u>	Amended for clarity.

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			<u>"Member" does not include "Student";</u>	
	New Definition.		<u>"Nominations Committee" means the nominations committee of the Council appointed under Article 66;</u>	Inserted definition for clarity.
	New Definition.		<u>"Singapore Accountancy Commission Act" means the Singapore Accountancy Commission Act 2013 of Singapore; and</u>	Inserted definition for clarity.
	<u>"Student" means a person enrolled as a student with the Institute."</u>		<u>"Student" means a person enrolled as a student with the Institute and to whom the Student Membership Terms and Conditions and such other terms and conditions as the Council may from time to time determine shall apply.</u>	Amended for clarity.
	<b>Objects and Powers</b>		<b>Objects and Powers</b>	
6.9	take up and subscribe for or otherwise acquire shares in any company, if membership of the company is essential or advantageous to the Institute to carry out commercial activities or in connection with the acquiring and holding of any lease or tenancy of land required for any of its purposes as the Council may determine to be in the interests of the Institute or its Members;	6.9	<u>to</u> take up and subscribe for or otherwise acquire shares in any company, if membership of the company is essential or advantageous to the Institute to carry out commercial activities or in connection with the acquiring and holding of any lease or tenancy of land required for any of its purposes as the Council may determine to be in the interests of the Institute or its Members;	Amended for clarity.
6.10	borrow money whether by way of bank overdraft or otherwise for any of its purposes;	6.10	<u>to</u> borrow money whether by way of bank overdraft or otherwise for any of its purposes;	Amended for clarity.
6.11	guarantee any contract of any company from which the Institute holds or intends to hold any lease or tenancy in accordance with Article 6.9 and any other contract in which the Institute may have a financial interest and to	6.11	<u>to</u> guarantee any contract of any company from which the Institute holds or intends to hold any lease or tenancy in accordance with Article 6.9 and any other contract in which the Institute may have a financial interest and to	Amended for clarity.

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	which it may lawfully be a party in accordance with this Article;		which it may lawfully be a party in accordance with this Article;	
6.16	to facilitate or conduct or participate in projects that enhance the standing of the profession or that promote the profession or its leadership role in the community; and	6.16	to facilitate or conduct or participate in projects that enhance the standing of the profession or that promote the profession or its leadership role in the community; <del>and</del>	Consequential amendment.
-	New Provision.	6.17	<u>to establish and administer alternative Institute membership frameworks and pathways to enable the Institute to increase the supply of accountancy talents and to create awareness for the Institute by engaging with the business community and the community at large; and</u>	New object inserted to clarify the objects of the Institute.
6.17	generally do all things which are desirable or necessary for carrying out the functions of the Institute.	6.18	<u>to</u> generally do all things which are desirable or necessary for carrying out the functions of the Institute.	Amended for clarity.
	<b>Members of the Institute</b>		<b>Members of the Institute</b>	
9.	Chartered Accountants of Singapore shall consist of Members who are registered in accordance with the Institute (Membership and Fees) Rules as a Chartered Accountant of Singapore and who comply with the requirements for registration as a Chartered Accountant of Singapore under the Singapore Accountancy Commission Act. Chartered Accountants of Singapore shall have the right to vote and to hold office in the Council.	9.	Chartered Accountants of Singapore shall consist of Members who are registered in accordance with the Institute (Membership and Fees) Rules as a Chartered Accountant of Singapore and who comply with the requirements for registration as a Chartered Accountant of Singapore under the Singapore Accountancy Commission Act. Chartered Accountants of Singapore shall have the right to <u>propose any motion and vote at General Meetings of the Institute</u> , and to hold office in the Council.	Amended to clarify that Chartered Accountants also have the right to propose any motion and vote at General Meetings of the Institute.
11.	Fellows of the Institute (" <b>Fellows</b> ") shall consist	11.	Fellows of the Institute (" <b>Fellows</b> ") shall consist of	Amended to clarify that

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	of Chartered Accountants of Singapore who are registered in accordance with the Institute (Membership and Fees) Rules as a Chartered Accountant of Singapore. A Chartered Accountant of Singapore may be advanced to the status of a Fellow on terms and conditions prescribed from time to time by the Council. Fellows shall have the right to vote, and to hold office in the Council.		Chartered Accountants of Singapore who are registered in accordance with the Institute (Membership and Fees) Rules as a Chartered Accountant of Singapore. A Chartered Accountant of Singapore may be advanced to the status of a Fellow on terms and conditions prescribed from time to time by the Council. Fellows shall have the right to <u>propose any motion and vote at General Meetings of the Institute</u> , and to hold office in the Council.	Fellows also have the right to propose any motion and vote at General Meetings of the Institute.
-	New Provision.	12A	<p><u>Each Member agrees to:</u></p> <p><u>12A.1 be a Member bound by this Constitution as amended from time to time and any rules or bye-laws as the Council may make from time to time pursuant to Article 63;</u></p> <p><u>12A.2 give the Institute all information necessary for it to compile a record of the Member's qualifications and experience, or any information relevant to its Membership;</u></p> <p><u>12A.3 the Institute disclosing the fact of his or her Membership and their Membership status to any other person (whether on request or by publication);</u></p> <p><u>12A.4 notify the Institute of any change in his or her principal place of residence or employer within 1 month of the change taking place; and</u></p> <p><u>12A.5 provide such other information as may be reasonably requested by the Institute.</u></p>	Inserted to clarify certain agreements of the Members.

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	<b>Code of Ethics</b>		<b>Code of Ethics</b>	
19.	(a) The Institute shall have a code of ethics that governs the professional conduct of its Members. (b) The code of ethics shall be prescribed by the Council. (c) The Council may at any time amend the code or revoke the code and replace it with a new code.	19.	(a) The Institute shall have a code of ethics that governs the professional conduct of its Members. (b) The code of ethics shall be prescribed by the Council. (c) The Council may at any time amend the code <u>of ethics</u> or revoke the code <u>of ethics</u> and replace it with a new code <u>of ethics</u> .	Amended for clarity.
	<b>Students</b>		<b>Students</b>	
22.	Students may be granted such rights and privileges and shall be subject to such obligations as the Council may from time to time determine. The Council may from time to time prescribe the terms and conditions for registration as a Student, including, without limiting the generality of the foregoing, terms and conditions in respect of educational qualification, fitness for registration and otherwise. Each Student shall pay such subscription, fee and/or other amount as may be prescribed from time to time by the Council.	22.	Students may be granted such rights and privileges and shall be subject to such obligations as the Council may from time to time determine. The Council may from time to time prescribe the terms and conditions for registration <u>and admission</u> as a Student, including, without limiting the generality of the foregoing, terms and conditions in respect of educational qualification, fitness for registration and otherwise. Each Student shall pay such subscription, fee and/or other amount as may be prescribed from time to time by the Council.	Amended for clarity.
	<b>Fees Payable by Members of the Institute</b>		<b>Fees Payable by Members of the Institute</b>	
25.	The Council may remove from the appropriate register the name of any Member who is in arrears for 3 months or more in the payment of any prescribed fees.	25.	<u>If any fee is not paid by a Member before or on the date on which it is due, such Member must pay to the Institute interest on the unpaid fee from the date payment is due to the date of payment at an interest rate prescribed by the Council from time to time, as well as all costs and</u>	Amended to clarify that interest and costs and expenses must be paid by the Member for any late payment.

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			expenses that the Institute incurs due to the Member's failure to pay or late payment. The Council may remove from the appropriate register the name of any Member who is in arrears for 3 months or more in the payment of any prescribed fees.	
27.	Council may reinstate a Member whose name is removed from the register pursuant to Article 26 on payment of all fees which are in arrears or which would have been in arrears if he had continued to be a Member of the Institute, together with such penalty as may be prescribed from time to time by the Council and provided he has satisfied all conditions for re-admission which may be fixed by the Council from time to time, and shall thereupon be entitled to have his name restored to the register.	27.	The Council may reinstate a Member whose name is removed from the register pursuant to Article 26 on payment of all fees which are in arrears or which would have been in arrears if he had continued to be a Member of the Institute, together with such <u>interest or</u> penalty as may be prescribed from time to time by the Council and provided he has satisfied all conditions for re-admission which may be fixed by the Council from time to time, and shall thereupon be entitled to have his name restored to the register.	Amended for clarity.
	<b>Council</b>		<b>Council</b>	
32.	The Council shall consist of 16 Chartered Accountants of Singapore elected by the Members entitled to vote at a General Meeting, of which:	32.	The Council shall consist of <del>16 Chartered Accountants of Singapore</del> elected by the Members entitled to vote at a <u>General Meeting between 16 to 23 members</u> , of which:	Amended to clarify Council composition.
32.1	at least 6 members shall be public accountants; and	32.1	<del>at least 6 members shall be public accountants</del> <u>16 members shall be Chartered Accountants of Singapore elected by the Members entitled to vote at a General Meeting, of which at least 6 shall be public accountants and at least 6 shall not be public accountants; and</u>	Amended to clarify Council composition.

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32.2	at least 6 members shall not be public accountants.	32.2	<del>at least 6 members shall not be public accountants</del> up to 7 members shall be appointed by the Council from time to time, of which: <u>(a) up to 3 shall be public officers or government representatives approved by the Ministry of Finance;</u> and (b) up to 4 shall be other representatives from such institutions, or other individuals as the Council may in its discretion think fit to serve as members of the Council, or any Chartered Accountant of Singapore appointed by the Council from time to time in its discretion to be co-opted members of the Council. For the avoidance of doubt, any member of the Council appointed pursuant to this Article, other than any Chartered Accountant of Singapore appointed by the Council from time to time in its discretion to be co-opted members of the Council, is not required to be a Member. For the further avoidance of doubt, the Council's approval in respect of any appointment to the Council of public officers or government representatives approved by the Ministry of Finance set out in sub-paragraph (a) above shall not be required.	Amended to clarify Council composition.
33.	The Council may from time to time appoint public officers or other representatives from such institutions, or other individuals as the Council may in its discretion think fit to serve in their personal capacity as members of the Council. Provided that there shall not, in aggregate, be more than 5 such	33.	<u>[Deleted]</u>	Deleted to clarify Council composition (refer to Article 32 as amended).



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	appointed members in office at any one time. Appointed members of the Council who are not Members of the Institute shall take on advisory roles with no rights to vote at the General and Council Meetings.			
34.	The Council may from time to time in its discretion appoint any Chartered Accountant of Singapore to be a co-opted member of the Council, Provided that there shall not be more than 2 such co-opted members in office at any one time.	34.	<u>[Deleted]</u>	Deleted to clarify Council composition (refer to Article 32 as amended).
35.2.1	by order revoked his registration as a Chartered Accountant of Singapore;	35.2.1	by order revoked his registration as a Chartered Accountant of Singapore; <u>or</u>	Amended for clarity.
36.1.1	by order revoked his registration as a Chartered Accountant of Singapore;	36.1.1	by order revoked his registration as a Chartered Accountant of Singapore; <u>or</u>	Amended for clarity.
-	New Provision.	37A	<u>No person shall be appointed by the Council pursuant to Article 32.2 as a member of the Council if he has been convicted of an offence involving fraud or dishonesty.</u>	Inserted to clarify that no appointed or co-opted member of the Council shall be appointed to the Council if he has been convicted of an offence involving fraud or dishonesty.
	<b>Election of Office Bearers</b>		<b>Election of Office Bearers</b>	
38.	At the first Council Meeting after an Annual General Meeting, the members of the Council there present shall elect from among the members elected pursuant to Article 32, a President, up to a maximum of two Vice-Presidents as may be decided by Council, a	38.	At the first Council Meeting after an Annual General Meeting, the members of the Council there present shall elect from among the members elected pursuant to Article 32.1, a President, up to a maximum of two Vice-Presidents as may be decided by Council, a Treasurer and a Secretary	Amended to update provision reference.

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	Treasurer and a Secretary of the Institute, as necessary.		of the Institute, as necessary.	
39.	In the event of any casual vacancy arising in respect of the office of the President, Vice-President(s), Treasurer or Secretary of the Institute, the Council shall at its next meeting or as soon as possible thereafter elect one of its members elected pursuant to Article 32 to fill the vacancy	39.	In the event of any casual vacancy arising in respect of the office of the President, Vice-President(s), Treasurer or Secretary of the Institute, the Council shall at its next meeting or as soon as possible thereafter elect one of its members elected pursuant to Article 32.1 to fill the vacancy	Amended to update provision reference.
40.	The President of the Institute shall be the chairman of the Council and shall preside at all its meetings.	40.	The President of the Institute shall be the chairman of the Council and shall preside at all its <del>meetings</del> <u>Council Meetings</u> .	Amended for consistency.
41.	In the absence of the President of the Institute at any meeting of the Council, the Vice-President of the Institute (or where there are two Vice-Presidents, the Vice-President nominated by the President) shall preside. If no nomination is made by the President, the Vice-President who is the senior in terms of number of years as a Chartered Accountant of Singapore shall preside. Where the two Vice-Presidents present at any such meeting are of the same seniority, the members present shall elect one of the Vice-Presidents to preside. In the absence of the President and the Vice-President(s) of the Institute at any such meeting, the members present shall elect one of their numbers to preside.	41.	In the absence of the President of the Institute at any <del>meeting of the Council</del> <u>Meeting</u> , the Vice-President of the Institute (or where there are two Vice-Presidents, the Vice-President nominated by the President) shall preside. If no nomination is made by the President, the Vice-President who is the senior in terms of number of years as a Chartered Accountant of Singapore shall preside. Where the two Vice-Presidents present at any such meeting are of the same seniority, the members present shall elect one of the Vice-Presidents to preside. In the absence of the President and the Vice-President(s) of the Institute at any <del>such meeting</del> <u>Council Meeting</u> , the members present shall elect one of their numbers to preside.	Amended for consistency.
43.	The Secretary shall keep all records, except		The Secretary shall keep all records, except	Amended for consistency.

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	financial records, of the Institute and shall be responsible for their correctness. He will keep minutes of all General Meetings and Council Meetings. He shall maintain an up-to-date Register of Members at all times. A Deputy Secretary may be appointed to assist the Secretary and, in the absence of the Secretary and if directed by the Council, act in the place of the Secretary.		financial records, of the Institute and shall be responsible for their correctness. He will keep minutes of all General Meetings and Council Meetings. He shall maintain an up-to-date <del>Register</del> <u>register</u> of Members at all times. A Deputy Secretary may be appointed to assist the Secretary and, in the absence of the Secretary and if directed by the Council, act in the place of the Secretary.	
	<b>Tenure of Office of the Office Bearers</b>		<b>Tenure of Office of the Office Bearers</b>	
48.	The office bearers of the Institute must at all times during their respective terms in office be an elected member of the Council. For the avoidance of doubt, notwithstanding anything in this Constitution, the term of office of the President, a Vice-President, Treasurer and/or Secretary shall automatically determine should the relevant office-bearer cease to be a member of the Council for any reason.	48.	The office bearers of the Institute must at all times during their respective terms in office be an elected member of the Council <u>who has been elected pursuant to Article 32.1</u> . For the avoidance of doubt, notwithstanding anything in this Constitution, the term of office of the President, a Vice-President, Treasurer and/or Secretary shall automatically determine should the relevant office-bearer cease to be a member of the Council for any reason.	Amended for clarity.
	<b>Tenure of Office of Members of Council</b>		<b>Tenure of Office of Members of Council</b>	
49.	Subject to Article 51, every member of the Council shall hold office for a term of 2 years, commencing from the date of his election under Article 32 or his appointment under Article 33 or 34.	49.	Subject to Article 51, every member of the Council shall hold office for a term of 2 years, commencing from the date of his election under Article 32.1 or his appointment under <del>Article 33 or 34</del> <u>32.2</u> .	Amended to update provision reference.
50.	Subject to Articles 35 and 36, every member of the Council shall be eligible for re-election, further co-	50.	Subject to Articles 35, <del>36</del> <u>37A</u> , every member of the Council shall be eligible for	Amended to update provision reference.

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	<p>option or reappointment provided that no member shall serve more than 3 consecutive terms (i.e. not more than 6 years consecutively) and shall not again be eligible for election, co-option or appointment as a member of the Council until a period of 2 years has elapsed since he last held that office.</p> <p>For avoidance of doubt, the office bearers, none of whom may serve more than 3 consecutive terms as a member of the Council, shall not again be eligible for election as a member of the Council until a period of 4 years has elapsed since he last held office as a Council Member.</p>		<p>re-election, further co-option or reappointment provided that no member shall serve more than 3 consecutive terms (i.e. not more than 6 years consecutively) and shall not again be eligible for election, co-option or appointment as a member of the Council until a period of 2 years has elapsed since he last held that office.</p> <p>For avoidance of doubt, the office bearers, none of whom may serve more than 3 consecutive terms as a member of the Council, shall not again be eligible for election as a member of the Council until a period of 4 years has elapsed since he last held office as a Council Member.</p>	
51.	8 members of the Council elected pursuant to Article 32, comprising at least 3 members who are public accountants and at least 3 members who are not public accountants shall retire each year at the Annual General Meeting and 8 new members who may include those who have retired and are eligible for re-election shall be elected to fill the vacant posts.	51.	8 members of the Council elected pursuant to Article 32.1, comprising at least 3 members who are public accountants and at least 3 members who are not public accountants shall retire each year at the Annual General Meeting and 8 new members who may include those who have retired and are eligible for re-election shall be elected to fill the vacant posts.	Amended to update provision reference.
	<b>Removal of Members of the Council</b>		<b>Removal of Members of the Council</b>	
53.	The Institute may by resolution passed by a majority of its Members present and voting at an Extraordinary General Meeting convened for the purpose of removing any member of the Council from his office remove such member of the	53.	The Institute may by resolution passed by a majority of its Members present and voting at an Extraordinary General Meeting convened for the purpose of removing any member of the Council from his office remove such member of the	Amended for consistency.

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	Council before the expiration of his period of office. No resolution to remove a member of the Council under this Article shall be effective unless notice of the intention to propose it has been given to the Institute not less than 28 days before the meeting at which it is to be proposed. The Institute shall give its Members who are entitled to vote notice of any such resolution at the same time and in the same manner as it gives notice of the meeting. A copy of any such notice to propose such a resolution shall be sent to the member of the Council concerned forthwith upon receipt by the Institute.		Council before the expiration of his period of office. No resolution to remove a member of the Council under this Article shall be effective unless notice of the intention to propose it has been given to the Institute not less than 28 days before the <del>meeting</del> <u>Extraordinary General Meeting</u> at which it is to be proposed. The Institute shall give its Members who are entitled to vote notice of any such resolution at the same time and in the same manner as it gives notice of the <del>meeting</del> <u>Extraordinary General Meeting</u> . A copy of any such notice to propose such a resolution shall be sent to the member of the Council concerned forthwith upon receipt by the Institute.	
	<b>Vacation of Office of Member of the Council</b>		<b>Vacation of Office of Member of the Council</b>	
54.3	fails to attend 3 consecutive meetings of the Council without leave of the Council;		fails to attend 3 consecutive <del>meetings of the Council</del> <u>Meetings</u> without leave of the Council;	Amended for consistency.
54.8	becomes a public accountant and as a result there remains fewer than 6 members of the Council who are not public accountants under Article 32.2;	54.8	becomes a public accountant and as a result there remains fewer than 6 members of the Council who are not public accountants under Article <del>32.2</del> <u>32.1</u> ;	Amended to update provision reference.
54.9	is imposed with any order of the Authority or the Commission referred to in Article 35;	54.9	is imposed with any order of the Authority or the Commission referred to in Article 35 <u>or Article 36</u> ;	Amended to update provision reference.
	<b>Casual Vacancies</b>		<b>Casual Vacancies</b>	
-	New Provision.	55A	<u>Any casual vacancy arising among the members of the Council appointed under Article 32.2 shall be filled by the appointment by the</u>	Inserted to clarify that any casual vacancy arising from appointed or co-opted members of the

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			Council and any such new member shall hold office for only the residue of his predecessor's term of office.	Council shall be filled by the appointment by the Council and any such new member shall hold office for only the residue of his predecessor's term of office.
	<b>Specific Powers of Council</b>		<b>Specific Powers of Council</b>	
62.1	to prescribe the conditions for applicants for admission as Members and for changes in the classification of Members, either generally or in any particular case;	62.1	to prescribe the conditions for applicants for admission as Members and <u>Students, and</u> for changes in the classification of Members, either generally or in any particular case, <u>as well as to prescribe the conditions for applicants for admission under alternative Institute membership frameworks and pathways;</u>	Amended to clarify the powers of the Council to prescribe conditions for applicants for admission under alternative Institute membership frameworks and pathways.
	<b>Council May Make Rules or Bye-laws</b>		<b>Council May Make Rules or Bye-laws</b>	
63.14	the discipline of Members and students of the Institute;	63.14	the discipline of Members <del>and students</del> of the Institute <u>and Students;</u>	Amended for consistency.
63.16	the form of the register of Members to be kept and the particulars to be entered therein; and	63.16	the form of the register of Members to be kept and the particulars to be entered therein; <del>and</del>	Consequential amendment.
63.17	the procedures to be adopted by the Investigation Committee, Disciplinary Committee and Appeal Committee as appointed under the Institute (Membership and Fees) Rules.	63.17	the procedures to be adopted by the Investigation Committee, Disciplinary Committee and Appeal Committee as appointed under the Institute (Membership and Fees) Rules; <u>and</u>	Consequential amendment.
-	New Provision.	63.18	<u>the terms and conditions applicable to Students or any other person who may be eligible for alternative Institute membership frameworks and pathways, including but not limited to the qualifications for</u>	Inserted to clarify that the Council may make such rules or bye-laws to regulate the terms and conditions applicable to

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			<u>admission and the rights and responsibilities of such persons.</u>	Students or any other person who may be eligible for alternative Institute membership frameworks and pathways.
	<b>Nominations Committee</b>		<b>Nominations Committee</b>	
66.	The Council shall form a Nominations Committee which shall comprise at least 3 Members, a majority of whom shall be members of the Council, to assist the Council in sourcing and identifying candidates for internal and external appointments in accordance with the terms of reference as adopted by the Council.	66.	The Council shall form a Nominations Committee which shall comprise at least 3 <del>Members</del> <u>members</u> , a majority of whom shall be members of the Council, to assist the Council in sourcing and identifying candidates for internal and external appointments in accordance with the terms of reference <del>as adopted by the Council of the</del> <u>Nominations Committee as adopted by the Council</u> from time to time. Up to 2 <u>of the public officers or government representatives appointed as a member of the Council pursuant to Article 32.2(a) may be appointed to the Nominations Committee.</u>	Amended to clarify that up to 2 of the public officers or government representatives appointed as a member of the Council pursuant to Article 32.2(a) may be appointed to the Nominations Committee.
	<b>Meetings of Council</b>		<b>Meetings of Council</b>	
68.	9 members entitled to vote and present at any meeting of the Council shall constitute a quorum for the transaction of any business.	68.	9 members entitled to vote and present at any <del>meeting of the Council</del> <u>Meeting</u> shall constitute a quorum for the transaction of any business.	Amended for consistency.
69.	A decision of the majority of the members of the Council present and voting at any Council Meeting shall be a decision of the Council.	69.	A decision of the majority of the members of the Council present and voting at any Council Meeting shall be a decision of the Council. <u>For the avoidance of doubt, all members of the Council, save for any members of the Council appointed pursuant to Article 32.2(b) who are not</u>	Amended to clarify that all Council members appointed or co-opted pursuant to Article 32.2(b) who are not Chartered Accountants of Singapore shall not be entitled to

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			<u>a Chartered Accountants of Singapore, shall be entitled to vote at any Council Meeting.</u>	vote at any Council Meeting.
70.	The Chairman or the person lawfully acting as Chairman at any Council Meeting shall have an original as well as a casting vote.	70.	The <del>Chairman</del> chairman or the person lawfully acting as <del>Chairman</del> chairman at any Council Meeting shall have an original as well as a casting vote.	Amended for consistency.
	<b>General Meetings</b>		<b>General Meetings</b>	
77.	If the Council does not within 3 months after the date of the receipt of the written request proceed to convene the Extraordinary General Meeting, the Members who requested for the Extraordinary General Meeting shall be entitled to convene the Extraordinary General Meeting by giving not less than 21 days' notice in writing, specifying the place, date and hour of the meeting and the general nature of the business to be transacted, to voting Members and simultaneously posting the agenda on the Institute's notice board.	77.	If the Council does not within 3 months after the date of the receipt of the written request <u>made pursuant to Article 76.1</u> proceed to convene the Extraordinary General Meeting, the Members who requested for the Extraordinary General Meeting shall be entitled to convene the Extraordinary General Meeting by giving not less than 21 days' notice in writing, specifying the place, date and hour of the meeting and the general nature of the business to be transacted, to voting Members and simultaneously posting the agenda on the Institute's notice board.	Amended for clarity.
	<b>Chairman of General Meetings</b>		<b>Chairman of General Meetings</b>	
82.	The President of the Institute shall preside as Chairman at every General Meeting.	82.	The President of the Institute shall preside as <del>Chairman</del> chairman at every General Meeting.	Amended for consistency.
84.	In the absence of the President and Vice-President(s) of the Institute at any such meeting, the Chairman shall be elected from among the members of Council then present by those Members entitled to vote and present at the meeting. In the event that	84.	In the absence of the President and Vice-President(s) of the Institute at any <del>such meeting</del> <u>General Meeting</u> , the <del>Chairman</del> chairman of the General Meeting shall be elected from among the members of Council then present by those Members entitled to vote and	Amended for consistency.



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	no member of the Council is present at the meeting, the Chairman shall be elected from among the Members present at the meeting by the Members present and entitled to vote at such meeting.		present at the meeting. In the event that no member of the Council is present at the meeting, the <del>Chairman</del> <u>chairman of the General Meeting</u> shall be elected from among the Members present at the meeting by the Members present and entitled to vote at such meeting.	
	<b>Resolutions</b>		<b>Resolutions</b>	
86.	Unless a poll is demanded, a declaration by the Chairman that a resolution has been carried on a show of hands shall be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour of or against the resolution.	86.	Unless a poll is demanded, a declaration by the <del>Chairman</del> <u>chairman of the General Meeting</u> that a resolution has been carried on a show of hands shall be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour of or against the resolution.	Amended for consistency.
88.	Where a poll is taken, it shall be taken in such manner as the Chairman thinks fit, and the result of the poll shall be deemed to be the resolution of the General Meeting at which the poll was demanded. For the avoidance of doubt, the demand for a poll shall not prevent the continuance of a meeting for the transaction of any business other than the question on which a poll has been demanded.	88.	Where a poll is taken, it shall be taken in such manner as the <del>Chairman</del> <u>chairman of the General Meeting</u> thinks fit, and the result of the poll shall be deemed to be the resolution of the General Meeting at which the poll was demanded. For the avoidance of doubt, the demand for a poll shall not prevent the continuance of a meeting for the transaction of any business other than the question on which a poll has been demanded.	Amended for consistency.
89.	In the case of an equality of votes (whether on a show of hands or a poll), the Chairman shall be entitled to a casting vote in addition to his original vote.	89.	In the case of an equality of votes (whether on a show of hands or a poll), the <del>Chairman</del> <u>chairman of the General Meeting</u> shall be entitled to a casting vote in addition to his original vote.	Amended for consistency.

Table of Proposed Amendments to ISCA Constitution

	Prohibitions		Prohibitions	
99.	Gambling of any kind, excluding the promotion or conduct of a private lottery which has been permitted under the Private Lotteries Act (Cap. 250), is forbidden on the premises of the Institute. The introduction of materials for gambling or drug taking and of bad characters into the premises of the Institute is prohibited.	99.	Gambling of any kind, excluding the promotion or conduct of a private lottery which has been permitted under the Private Lotteries Act ( <del>Cap. 250</del> ) <u>2011 of Singapore</u> , is forbidden on the premises of the Institute. The introduction of materials for gambling or drug taking and of bad characters into the premises of the Institute is prohibited.	Amended to reflect updated legislation.
	Amendments to Rules or Bye-laws		Amendments to Rules or Bye-laws	
107.	No alteration or addition/deletion to the rules or bye-laws of the Institute shall be made except with the consent of not less than 75% of the members of the Council who are present and entitled to vote at the meeting of the Council.	107.	No alteration or addition/deletion to the rules or bye-laws of the Institute shall be made except with the consent of not less than 75% of the members of the Council who are present and entitled to vote at the <del>meeting of the Council</del> <u>Meeting</u> .	Amended for consistency.
	Disputes		Disputes	
108.	In the event of any dispute arising amongst Members, they shall attempt to resolve the matter at an Extraordinary General Meeting in accordance with this Constitution. Should the Members fail to resolve the matter, they may bring the matter to a court of law for settlement.	108.	In the event of any dispute arising amongst Members, they shall attempt to resolve the matter at an Extraordinary General Meeting in accordance with this Constitution. Should the Members fail to resolve the matter, they may bring the matter to a court of law for settlement <u>in accordance with Article 115</u> .	Amended for clarity.
	Jurisdiction		Jurisdiction	
-	New Provision.	115.	This Constitution shall be subject to and construed in accordance with the laws of Singapore. The courts of Singapore shall have non-exclusive jurisdiction to settle any dispute which may arise out of or in	Inserted to clarify the jurisdiction relating to the Constitution.

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			connection with this Constitution and that accordingly, any proceedings arising out of or in connection with this Constitution may be brought in such courts.	
	<b>Severability</b>		<b>Severability</b>	
-	New Provision.	116.	If any article of this Constitution or part thereof is rendered void, illegal or unenforceable by any legislation to which it is subject, it shall be rendered void, illegal or unenforceable to that extent and it shall in no way affect or prejudice the enforceability of the remainder of such article or the other articles of this Constitution.	Inserted to clarify that the enforceability of any article or part thereof of the Constitution will not affect the enforceability of the remainder of such article or other articles of the Constitution.