

# **Institute of Certified Public Accountants of Singapore Rules**

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**ACCOUNTANTS ACT  
(CHAPTER 2, SECTION 62)**

**INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF SINGAPORE RULES**

**R 2**

**G.N. No. S 470/1989**

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[8th December 1989]

## PART I

### PRELIMINARY

#### **Citation**

1. These Rules may be cited as the Institute of Certified Public Accountants of Singapore Rules.

#### **Definitions**

2. In these Rules, unless the context otherwise requires —

“Executive Director” means the Executive Director of the Institute who shall also act as the Secretary to the Council;

“member” means a member of the Institute and includes a provisional member, unless otherwise indicated.

## PART II

### MEMBERSHIP OF INSTITUTE

#### **Admissions to Institute**

3.—(1) All admissions to the Institute shall be made by the Council.

(2) All applicants registered with the Board shall be admitted as members of the Institute.

(3) Subject to rule 4, every applicant for admission shall satisfy the Council of his having fulfilled the conditions for admission prescribed in the First Schedule.

(4) The Institute may, in its discretion, interview an applicant.

#### **Provisional members**

4.—(1) Any person who does not have the prescribed experience but has fulfilled the professional examination requirement prescribed in paragraph 1 of the First Schedule may apply to the Institute to be admitted as a provisional member.

(2) A provisional member shall have the same rights and privileges as a non-practising member except that he shall not be entitled to propose any motion or to vote at

any meeting of the Institute or to carry out any duty reserved to a member of the Institute.

(3) A provisional member shall not be admitted as a practising or non-practising member unless he fulfils the conditions for admission prescribed in the First Schedule.

### **Members-in-retirement**

5. Any member who has retired from employment may apply to the Institute to have his name entered as a member-in-retirement in the register of members referred to in rule 8.

### **Certificates of membership**

6.—(1) Any member who is admitted as a member of the Institute shall be entitled to a certificate of membership which shall be in such form as the Council may determine.

(2) Subject to these Rules, every certificate of membership shall be in force for such period as the Council may determine.

### **Approved designation**

7. Any member of the Institute, except a provisional member, may hold himself out to be a certified public accountant and use the designatory letters “CPA”.

### **Register of members**

8.—(1) The Executive Director shall maintain a register of members of the Institute and the Council may publish a list of the members of the Institute in such manner and at such periods as the Council thinks fit.

(2) The register of members shall include such information as the Council may decide.

### **Reclassification of membership**

9.—(1) The Council shall upon notification by the Board that a member has ceased to be a public accountant, reclassify such member as a non-practising member.

(2) The Council shall upon notification by the Board that a member has been registered as a public accountant and, subject to his satisfying the Council of the conditions prescribed in the First Schedule, reclassify such a member as a practising member.

(3) The Council may require any member to produce such evidence as may be