



# FREQUENTLY ASKED QUESTIONS?

The Institute of  
Chartered Accountants  
of Pakistan

# What Do We Do?

The Membership Department plays a crucial role in facilitating the connection between the Institute and its members. The department is responsible for key functions, including admitting new members in the fraternity; Issuing practice certificates and other related matters; maintaining accurate records of members and firms; Providing various types of letters certificates for the members such as GSL, verification etc. , maintenance of accurate member and firm records, collection of annual fees, and resolving queries of the members.

In addition to administrative tasks, the Membership Department serves as a central data hub, safeguarding member and firm information. This data is frequently required by other departments for analysis, event planning, and additional purposes. Conversely, it also supports other internal departments, such as Training, AML, QCR, APRSP, in managing practice-related data & external stakeholders SBP, AOB etc.

The department is also responsible for holding events such as Members Convocation to honor newly inducted members from **two** academic sessions, as well as celebrating the remarkable achievements of esteemed members who have completed decades of membership with the Institute.

Furthermore, the Membership Department serves as a primary point of contact for resolving member queries and maintaining precise membership records. This ensures seamless communication and efficient services.

# FAQS MEMBERSHIP DEPARTMENT

## *Practice*

### **Who can Apply for Practice?**

An active member may apply to the Council for a “Certificate of Practice (CoP)” entitling him to practice as a chartered accountant or management consultant.

### **Are there any specific conditions to restrict a member to apply for practice?**

For the members who are becoming members via exemptions (refer to the Bye Law 109 of CA Bye Laws, 1983.) If such member desires to start practice as a Chartered Accountant or Management Consultant, he/she shall pass the papers of Advanced Taxation and Corporate Laws.

### **What are the modes that the member can practice under certificate of practice (CoP)?**

Members can practice as a Chartered Accountant or as a Management Consultant. In case the member is practicing as a Chartered Accountant then the following options are available.

- a) As a Sole Proprietor
- b) As partner of a partnership firm.

**Please note that member should not be associated with more than two firms.**

### **If a member wants to practice as a Management Consultant, then what are the options available?**

The Member who is practicing as a Management Consultant only must obtain CoP from the Institute in accordance with Directive 5.01 (revised)

### **What services can be provided under Management Consultancy?**

The services that can be provided under Management Consultancy are listed in Annexure A of Directive 5.01 (Revised)

### **Can a Partnership firm be made with non-members or non-CA from ICAP?**

Under the current CA Ordinance 1961, members can only engage with other active members of the ICAP for opening their partnership firms either as a Chartered Accountant or a Management Consultant. However only in the case of Management Consultant, they may form a Management Consultant Company LLC with a non-member as per conditions mentioned in Directive 5.03.

## How many days will it take to obtain a CoP?

If all the formalities are completed and no deficiencies are found it will be issued in maximum of 12 working days.

## What are the documents required to open the sole practice?

If you are an active member, and wish you to open a Sole firm, you will have to fill the form on the Member login area.

The following requirements are to be fulfilled under the Directive 4.28

- Log in to your member's secure area: <https://member.icap.org.pk>
- Click on "Form E Sole" on the left side of your dashboard.
- Complete the form and attach the required documents.
- Upon submission, a fee voucher will be generated. Kindly ensure the payment of the applicable fees.
- Please note the name of the firm can only be as per prescribed in Directive 4.06.

## What are documents required for opening the partnership?

In order to open the partnership firm, the requirements mentioned under Directive 4.28 must be fulfilled.

- Cover Letter
  - Notarized copy of Partnership Deed signed by all partners.
  - A copy of Registration of 'Registrar of Firms' is mandatory as per Clause 1 (b) of Directive 4.28.
  - Form C duly signed by all partners
  - If the inducted partner (s) is non-practicing members then has to apply for CoP by submitting following:
    - Application in the Prescribed Form E.
- "Please note that only two months' gap is acceptable, in case you have been unemployed during that tenure of your membership, please write "unemployed".
- Form E (which include Practice undertaking and AML Declaration)
  - Prescribed payment for practice fee
  - Submit Employment release letter from the last employer.
  - Copy of CNIC

If the partner (s) are already having CoP then have to request the permission of second practice and submit the Form E-1 for Additional Practice, Copy of CNIC, Prescribed fee for additional practice.

## **Can a member undertake practice on part time basis?**

As per Bye Law 8, practice will be his/ her main occupation and the individual will not undertake any other profession except those mentioned in the Directive 4.22.

## **What documents are required to obtain a CoP for a second practice?**

The following documents are required for opening a second practice as per Directive 4.28.

- Form E-1 for Additional Practice.
- Copy of CNIC
- Prescribed fee for additional practice
- If already practicing as a sole proprietor, then member is not allowed second practice as sole but can enter into a partnership

## **How can a member select practice firm's name?**

The Council Directive 4.06 provides guidance for selection of the practice firm's name. This is applicable for Sole Practice Partnership and even for management consultant company / sole / partnership.

## **How can a member include the name of foreign firm in Local Practice?**

It is permissible for a Local firm to include the name of a Foreign Firm in the heir name and allowed to practice in Pakistan subject to fulfillment of conditions specified in directive 4.06 in this regard. (Refer Directive 4.06)

The following requirements must be fulfilled:

- Attested copy of the affiliation agreement
- Duly filled Application Form [Form ZA] for permission to use a foreign name.
- Payment of the prescribed fee for the use of the foreign name.

## **Can a sole proprietor open branch offices in another city?**

Yes, a sole proprietor can open branch offices in another city, subject to the appointment of an office-in-charge who is an active member of the Institute and resides in that area and an employee of the firm

## **Can a person other than partner of the firm be office in-charge?**

Yes, other than partner and employee of firm can be office in-charge provided he/she would be an active member of the Institute and resides in the same area.

## **How many practices a member can undertake at a time?**

A practicing member cannot associate himself in more than two firms, however only one sole practice and other can be a partnership or have two partnerships.



## **How can a member renew his/ her CoP?**

According to the Directive 4,28 outlines a detail process that needs to be fulfilled in order to renew the CoP. Following are the requirements:

1. Payment of the annual & practice fees for the year
2. Submission of Forms H1 (which includes declaration to Practice as Chartered Accountant & Anti Money Laundering and Combating the Financing of Terrorism.)
3. Annual Return Form (to be completed by the nominated focal person in his/her portal)

If a member fails to fulfill the requirement for renewal of CoP by September 30, his/her CoP shall be suspended from October 1 and his/her access to UDIN portal shall be revoked. The suspensions shall be without any notice. The same shall be notified to the suspended CoP holder and /or firm as the case may be, while specifying that such suspended member shall remain partner of the firm. Furthermore, such suspension shall be mentioned against his/her name on the list of practicing members until removal of such suspension.

## **What is the procedure for conversion of a partnership firm to a sole proprietorship or vice- versa?**

A sole proprietor can convert into partnership firm by inducting a partner and sending required documents to the Institute. Similarly, a partnership firm may convert into a sole proprietorship having the consent of all partners of the firm. The Institute will be requiring all the documents. For details and guidance you may contact at email [m.ahsan@icap.org.pk](mailto:m.ahsan@icap.org.pk), [membership@icap.org.pk](mailto:membership@icap.org.pk)

## **Can a Practicing Member Cease Practice and Close His/Her Sole Proprietorship? What is the Procedure for Ceasing Practice as a Sole Proprietor?**

If the practicing member decides to cease practice and close his sole proprietorship, he/ she needs to inform the Institute within a month and return the Original CoP for cessation of practice (Bye Law 8 (2) of CA Bye laws, 1983.

## **Can a practicing member leave his office for few months?**

The Council Directive 4.17 deals with situations when a practicing member is permitted to be absent from his office

## **Do I need to follow some specific format of job release letter?**

Job release letter would be of last employer and it should be in cover letter of the Organization, and signed by an authorized person from HR Department or any other competent authority.

## **How I can apply for any change in the firm?**

To apply for any change in the firm, you need to intimate ICAP within one month through a fresh form "C" signed by all partners of the practicing firm, along with revised Partnership Deed, evidence of registration with the registrar of firms and a cover letter mentioning all the changes in the firm's constitution.

## **Can a non- Member apply for CoP?**

No, a non-member cannot apply for CoP.

## **Can I cease my practice for temporary?**

There is no concept of temporary cease of Practice.

## **What is the alternative of Lost / Misplace Certificate of Practice (CoP)?**

As per practice of the Institute, if a member has lost / misplaced his original Certificate of Practice (CoP), he is required to file a duly notarized affidavit stating that his CoP is lost (format could be obtained by contacting membership department at [m.ahsan@icap.org.pk](mailto:m.ahsan@icap.org.pk) & [memberhsip@icap.org.pk](mailto:memberhsip@icap.org.pk))

## **Can I use the name of the firm that is already exist?**

Firms are not allowed to register with a name identical to a firm already in existence or resemble a brand name or initials thereof to avoid potential deceiving or misrepresentation. Inanimate or abstract names partaking of the designatory character of services to be rendered should not be allowed in order to avoid disguised attempts at publicity. (Refer Directive 4.06)

# **(Technical Credentials' Verification)**

## **FAQ's**

## **Who can apply for the verification services?**

An active member of ICAP is eligible to apply.

## **What services are available in Technical Credentials Verification form?**

Membership Services are as follows:

- Letter of Good Standing for various International Institutes
- Attestation of Membership Certificates / Examination Certificates
- Membership / Examination Letter to Embassies
- Visa Recommendatory Letter
- Others (Membership Queries)

## **How can I access Technical Credentials Verification form?**

Log in to your members' portal and click on Other forms. Click on technical verifications and select from drop down menu for any service.

## **What I need to do to verify my documents if I am not an active member of ICAP?**

You need to restore your membership first by emailing on [restoration@icap.org.pk](mailto:restoration@icap.org.pk) Once the membership is restored then you may apply for verification through your members login Area.

## **What does Letter of Good Standing [GSL] mean and how can it be obtained?**

A letter of good standing means a certificate issued to a member of the Institute at his/ her request for specific purposes. The letter states the details of the member's article ship exam passed, status of membership, and that nothing adverse about him/ her has come to the notice of the Institute.

A good standing letter is required for joining employment, immigration, pathways and for visa purposes. The request for such a letter through member's portal from ICAP website

## **What is the validity of the letter of good standing?**

A letter of good standing is valid for 3 months from the date of issuance.

## **Why I am getting this message of non-compliant of CPD when selecting letter of good standing for ICAEW/ CAANZ?**

Please note that the eligibility criteria as per the pathways to membership scheme of ICAEW is to be a fully qualified current member of ICAP while being compliant with the continuing professional (CPD) requirements of ICAP. We are not able to proceed further with your request. Kindly contact the CPD department at [cpd@icap.org.pk](mailto:cpd@icap.org.pk).

It is because you have shortfall and have not updated your CPD hours. Kindly contact [cpd@icap.org.pk](mailto:cpd@icap.org.pk) to update your CPD hours.

## **Why am I getting this message when selecting letter of good standing for CAANZ Pilot International Pathway Program?**

"Please note that the eligibility criteria as per the pathways to membership scheme of CA ANZ is to be a fully qualified current member of ICAP and living in Australia or New Zealand. We are not able to proceed further with your request. Kindly update your address and related particulars.



It is because the eligibility criteria as per the pathways to membership scheme of CA ANZ is to be a fully qualified current member of ICAP and living in Australia or New Zealand. Kindly update your address by visiting <https://member.icap.org.pk/members-home/your-record/edit-profile/>

### **How can I make the payment for the services I am applying from Technical Credentials Verification?**

You can make the payment from the online portal directly after submitting the form.

### **What are the charges for the service I will be applying for?**

If you are CPD Compliant these services are free else all fee is mentioned against the service.

### **Do I have to pay extra amount if I want you to dispatch the document outside Pakistan?**

Yes, you have to pay International Courier Charges from the portal if you want us to dispatch your document outside Pakistan.

### **Can I apply through email and/or any paper application for the desired letter?**

No, only online applications from members' portal are accepted.

### **How can members request a Membership Certificate re-issuance? (Name Change or Lost)**

Requirements are as follows for re-issuance:

- Duplicate application form
- Updated CNIC
- Affidavit on Stamp Paper 100/-Rs
- Newspaper Clipping Add
- Fee

## **Life Membership**

### **What are the Eligibility Criteria for Life membership?**

As per bye-law 10 (iii) of Chartered Accountants Bye-laws, 1983.

- A member attaining the age of sixty years.
- Not holding a certificate of practice and also not engaged in any full-time remunerated business or professional activity

# Concession on Fee

## Is there any concession available in the Annual fee?

There are two types of concessions available as per (Directive 3.04) (i) Hardship (2) Unemployment

In order to avail Concession, apply before May 31st as per the Directive 3.04 and submit undertaking on the prescribed form,

## What is the eligibility criteria of Hardship & Unemployed concession?

### Hardship:

- i. In cases where the member is experiencing severe personal hardship)
- ii. Inability to find employment due to migration to a foreign country,
- iii. Financial instability due to prolonged illness,
- iv. Permanent or temporary incapacity to work full-time,
- v. Inability to work for a period due to special circumstances.

"A concession under this proviso would be to the extent of fifty percent of the annual membership fees due."

### Unemployed:

In cases where the member remains unemployed for more than one year and is not engaged in any part-time remunerated activity

A concession under this proviso would be to the extent of seventy five percent of the annual membership fees due.

In all cases, a pro-rata fee will be charged from the member for the relevant year in which he/she is no more experiencing personal hardship or has gained a full-time or a part-time employment, as the case may be.

# ICAP FAQs - Fellow Membership (FCA)

## What is Fellow Membership (FCA) of ICAP?

Fellow Membership, designated as **F.C.A**, is a senior membership status granted by the Institute of Chartered Accountants of Pakistan (ICAP) to Associate Members (A.C.A) who meet specific eligibility requirements related to experience or duration of membership.

## What are the eligibility criteria to become a Fellow Member (FCA)?

An Associate Member (ACA) can qualify for Fellow Membership under either of the following conditions:

- Completion of at least five years of practice in an ICAP-registered Chartered Accountant firm, holding a valid practice license as a Sole Proprietor or Partner.
- Completion of ten years of continuous membership with ICAP (with no break in membership).

## How is "five years of practice" defined?

It refers to working in an **ICAP-registered Chartered Accountant firm** with a **valid practice license** as a **Sole Proprietor** or **Partner**. This professional experience must be officially recognized by ICAP.

## Is the practicing membership period counted differently for FCA eligibility?

Yes. If you are a **licensed practicing member** in an ICAP-registered firm, your membership period is counted as **double** for the purpose of calculating eligibility toward FCA status.

## Is continuous membership important for eligibility?

Yes. For those qualifying via the **10-year route**, the membership must be **uninterrupted**. Any removal from the Register of Members under **Section 19 of the CA Ordinance, 1961**, will not be counted toward the eligibility period.

## What is the fee structure for becoming a Fellow Member?

A member needs to pay the **differential amount between associate and fellow membership** and **admission fee of FCA**. The exact fee details are available on the members portal. After becoming the FCA, the member will be charged at FCA.

## What is Fellow Membership (FCA) of ICAP?

To apply for FCA status:

- Ensure that you have met the eligibility criteria (either 5 years of practice or 10 years of continuous membership).
- Log in to the **ICAP Members' Portal** after your eligibility date.
- Submit your **Fellowship application** and pay the **differential fee and admission fee** online via the
- following link: ICAP Member Portal - Fellowship Application

[https://hub.icap.org.pk:8010/sap/bc/ui5\\_ui5/sap/zcrmicap/index.html?sap-client=500#](https://hub.icap.org.pk:8010/sap/bc/ui5_ui5/sap/zcrmicap/index.html?sap-client=500#)

## How long does it take for the FCA application to be processed?

**Normal processing time** for FCA applications is approximately **10–15 business days** from the date of complete submission and payment.

## What happens after my application is approved?

Once your application is processed and approved:

Your name will be transferred to the Register of Fellows.

You will officially be entitled to use the designation F.C.A after your name.

## Who should I contact for further information or assistance?

You may reach out to the Membership Affairs Department of ICAP via [fcadrive@icap.org.pk](mailto:fcadrive@icap.org.pk)

# ICAP FAQs - ICAP Membership Removal & Restoration

## Why was my name removed from the ICAP Register?

Your name may be removed from the Register if:

Non-payment of the membership fee by September 30 will result in removal from the Register under Section 19(1)(c) of the Chartered Accountants Ordinance, 1961, effective October 1st.



## When is the annual membership fee due?

As per ICAP Directive

- The **annual membership fee becomes payable on July 1st** each year.
- All members must pay the fee by the **last day of September** annually.
- Once removed, you are no longer entitled to practice as a **Chartered Accountant** or use the designation “**Chartered Accountant**” with your name.

## Can I restore my membership after removal?

Yes. you can apply for restoration.

## How do I apply to restore my membership?

You can apply to restore your ICAP membership in **3 simple steps**:

- **Visit the Members’ Portal and Log in** using your ICAP credentials.  
[https://hub.icap.org.pk:8010/sap/bc/ui5\\_ui5/sap/zcrmicap/index.html?sap-client=500#](https://hub.icap.org.pk:8010/sap/bc/ui5_ui5/sap/zcrmicap/index.html?sap-client=500#)
- Click the **Restoration tile**.
- **Clear your dues** securely through the same **online payment gateway**, including:
  - Re-Admission fee for the current year
  - Outstanding annual membership fees

The Council may approve the restoration of your name upon application and fulfillment of all restoration requirements.

## Why am I required to pay a re-admission fee?

As per Section **19(2)** of the **Chartered Accountants Ordinance, 1961**:

If your annual fee was paid **after September 30** (e.g., on **November 11**, ), you are also required to pay a **re-admission fee for the current year**.

## How long does the membership restoration process take?

The processing time for restoration is 8 to 10 business days, after successful submission of your request and complete payment.

## What if I have more than five years of unpaid dues?

Even if your outstanding dues exceed five years, you are only required to pay up to Current year + five years (1+5) of annual membership fees as per the applicable scale, in addition to the required admission and restoration charges.

## What are the benefits of restoring my ICAP membership?

Restoring your membership allows you to:

- Full access **to the members'** portal and resources.
- Networking opportunities **with mentors, and industry leaders.**
- Professional growth tools, **including CPD** programs and career support

## Who should I contact for support or any other query?

For any queries or assistance, please contact the **ICAP Membership Department** through: [restoration.membership@icap.org.pk](mailto:restoration.membership@icap.org.pk)

# ANNUAL FEE

## What is the due date for the annual subscription fee?

The due date for the annual subscription fee is 1 July – 30 September each year

## Can pay fee dues in instalment?

Yes, you can pay the fees in installment before the deadline.

## What if fee not submitted in time?

If the fee is not paid within stipulated deadline, then the name of such member will be removed from the ICAP records fee with in due date his name will be removed from the register.

## Kindly advise where we can make the fee payment?

You can make your fee payment through the following methods:

### Online Payment Portal:

Log in to your account on the [official member/student portal], go to the “Payments” section, and follow the instructions to pay via credit/debit card, bank transfer, or mobile wallet (if available).

### Bank Deposit:

- You can make online payment through PayPro ID (via online banking, ATM, Over the Counter of Mobile Wallets).
- You may deposit the fee directly into the designated bank account. Please ensure to:
- Mention your Registration Number (R-No) in the reference.
- Upload or email the deposit slip as proof of payment.

### Mobile Banking / Internet Banking:

Payments can also be made via your banking app using the institute’s account details.

### In-Person Payment (if applicable):

Visit the ICAP office and pay the fee through card.

## What is the due date for the annual subscription fee?

"Pay any pending membership fees and restoration charges as applicable. Payment can be made through the member portal or via bank transfer. Your request will be reviewed and verified by the Membership Department. Upon approval, a confirmation email and updated membership certificate will be issued"

## How can we access the fee receipt?

1. Log in to your account on the member portal.
2. Navigate to the “Member's History” section.
3. Select the payment Receipt, Click to view or save the document.

# Profile update

## How to update my details?

- "Log in to the official Member Portal using your credentials.
- Navigate to the "Profile" Select "Personal information, Residential Address, official Address & Permanent Address", "Edit", or a similarly labeled option.
- Make the necessary updates (e.g., address, email, employment, etc.).
- Review the changes and submit the form for approval (if applicable)."

# New Membership

## When do I become eligible for ICAP membership?

A student is eligible for ICAP member on

1. Passing the CA Final (Professional) Examination
2. Completing article ship training
3. Obtaining the age of 21 years

## What are the Prerequisites for ACA Application (From-A)?

Follow the step to verify Form-S & Enable Form-A:

1. Your training firm/organization must first apply for your Form-S.
2. The firm will provide a scanned copy of the approved Form-S.
3. Form-S is verified by the Training and Education Department.

## How to Apply for ACA Application (From-A)?

If you have qualified and are applying for ACA membership, follow these steps:

1. Form-A becomes available via ICAP CRM for student access.
2. Fill out Form-A carefully and upload the following documents:
  - i. CNIC (front and back)
  - ii. Passport-size photograph
  - iii. CNIC-matching signature
  - iv. Scanned Form-S



1. Submit the form and make the online payment using the link provided after submission (do not use IBFT or direct bank transfer).
2. Processing usually takes 10 to 15 working days.
3. If your Form-A does not proceed beyond the residential address section, it means Form-S is not yet verified. In that case, contact [training@icap.org.pk](mailto:training@icap.org.pk).
4. If form-A does not go beyond Residential address that's just your Form-S is not verified so contact [Trainingtraining@icap.org.pk](mailto:Trainingtraining@icap.org.pk) for assistance.
5. Any inquiry related to form-A for filling application than contact new membership [newmembership@icap.org.pk](mailto:newmembership@icap.org.pk) /UAN 111-000-422 extension 417.

## How can candidates from foreign CA institutes apply for ICAP Associate Membership (ACA)?

If you are applying for ICAP Associate Membership (ACA) while residing outside Pakistan, follow these steps:

1. Contact **New Membership** [newmembership@icap.org.pk](mailto:newmembership@icap.org.pk) for information.
2. The Membership Department will then guide you on how to apply for ACA membership online.
3. Attach all required documents, such as educational certificates, experience letters, and a recent passport-size photograph.
4. Submit the completed application and pay the fee through the online link provided in the application.
5. For further queries, contact [newmembership@icap.org.pk](mailto:newmembership@icap.org.pk).

**Note:** Application fees and procedures may change. Please refer to the ICAP website or contact the Member Department for the latest information.

## If new member cannot access member portal?

1. New members facing login issues should contact [newmembership@icap.org.pk](mailto:newmembership@icap.org.pk)

## How long does it take get my ACA application to be approved?

1. It Usually take 10 to 15 Business days for ACA application to be processed

## What are common discrepancies that delay the ACA application approval process?

1. Mismatch between Form-A and Form-S training completion dates
2. CNIC front and back uploaded twice instead of separately
3. Name or Date of Birth discrepancies

4. Incorrect attachments (e.g., uploading a training completion letter instead of Form-S)
5. Signature on CNIC does not match the uploaded signature file

### **How fast can we get ACA certificate?**

It depends upon application having no discrepancies and any foreseen issues.

### **Whom should I contact for Form-S information?**

Contact Nelson Howell [nelson.howell@icap.org.pk](mailto:nelson.howell@icap.org.pk) for information regarding verification of form-S.

### **What is the date of member convocation?**

The member convocation is held within 6 months of result, the advance notice is provided of 2 – 3 weeks prior to convocation,

### **How can I receive my ACA certificate before member convocation?**

1. After printing of ACA certificates soft copy are provided to member or posted on their member portal.
1. ACA certificates can be dispatched on your request of the member, if don't want to wait for convocation.

### **What should I do if I'm unable to add my post-training experience or official address in Form-A?**

- Don't type any information select form drop down menu.
- If you can't find your firm in drop down option email [newmembership@icap.org.pk](mailto:newmembership@icap.org.pk) to add your firm name in our system.
  - Provide your firm name
  - Address
  - City
  - Telephone/ cell number
- If you're presently working in your mentioned firm click present see it appears in the Form-A.
- If issue still persist than contact Mishka Ishaque Sarhandi [newmembership@icap.org.pk](mailto:newmembership@icap.org.pk) for Assistance or UAN:021-111-000-422 Extension:417.

## How can we request to dispatch ACA certificate?

Send email [newmembership@icap.org.pk](mailto:newmembership@icap.org.pk) with registration number, name, address, city and cell phone if you want dispatch your ACA certificate.

## How to defer Convocation?

- Once you receive the invitation to the Member Convocation, you may inform us if you wish to defer your participation to a later convocation.
- If you would like your family to attend the convocation on your behalf, please email us your request and fill out the attached authority letter. This will allow us to authorize your family member's attendance in your place.