

- a.** In the course of carrying out his professional duties, or otherwise, the member has incurred one or more of the following:
- i) he has been found guilty of misconduct; or
 - ii) without prejudice to the generality of the foregoing, he has performed his professional work or conducted his practice or performed the duties of his employment inefficiently or incompetently to such an extent or on such number of occasions as to bring discredit to himself, to the Association, or to the profession; or
 - iii) he has committed a breach of these Bye-Laws or of any regulations made under them in respect of which he is, or has undertaken to be, bound; or
 - iv) in the case of a relevant firm any person has in the course of the business of that firm committed a breach of these Bye-Laws or of any regulations made under them by which that person is, or has undertaken to be, bound; or
 - v) he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional body or pursuant to some other disciplinary process; or
 - vi) he has been disciplined by another professional body or some other disciplinary procedure; or
 - vii) he has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him under applicable legislation;
- or
- viii) he has failed to satisfy a judgement debt without reasonable excuse for a period of two months (and the fact that he or it did not have sufficient funds to discharge the debt shall not be a reasonable excuse for this purpose) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder.
- b.** Each of the sub-paragraphs contained hereinbefore shall be without prejudice to the generality of any of the other sub-paragraphs.
- c.** For the purpose of paragraph (a) above "misconduct" includes (but is not confined to) any act or default likely to bring discredit to the member or relevant firm in question. The fact that a member or relevant firm has before a court of competent jurisdiction in the United Kingdom or in a superior court of any country whose judgements are in the opinion of Council (or relevant Committee of Council) relevant, pleaded guilty to or been found guilty of any offence discreditable to him or, as the case may be, it, or derogatory to the Association or the accountancy profession or has in any civil proceedings before any court of competent jurisdiction in the United Kingdom or in a superior court of any country whose judgements are enforceable in the United Kingdom been found to have acted fraudulently or dishonestly, shall be conclusive proof of misconduct. The findings of a court in any civil proceedings whatsoever may be treated as proof of misconduct. In deciding whether a member or relevant firm has been guilty of misconduct, regard may be had to any code of practice, ethical or technical, adopted by the Council, and to any regulations affecting members or relevant firms laid down or approved by the Council.
- d.** A member or relevant firm shall be liable for disciplinary action in accordance with paragraph (a) above whether or not he was a member or (in the case of a relevant firm) it was a relevant firm at the time of the occurrence giving rise to such liability.

- e. Every member or relevant firm shall, and every member undertakes to use his best endeavours to ensure that every firm (whether or not a relevant firm) in relation to which he is a specified person shall, at all times, co-operate with the Investigations, Disciplinary and Appeal Committees appointed pursuant to the Chartered Certified Accountants' Committee Regulations 1998 and with the persons charged with the administration of any disciplinary proceedings instituted pursuant to any regulations made.
- f. It shall be for every member and for any person to bring to the attention of the Secretary any facts or matters indicating that a member or relevant firm may have become liable to disciplinary action: and in any such case the Secretary shall lay the facts and matters before the relevant committee of Council if he or she is of the opinion that the complaint ought to be investigated by that committee.
- g. The Council may from time to time by regulation prescribe the persons (additional to partners in a firm which is a partnership and directors of a firm which is a body corporate) who are in these Bye-Laws to be specified persons in relation to a firm and such regulations may prescribe different persons as specified persons for different purposes.
- h. For the purposes of these Bye-Laws "member" includes an individual (not being a member) to whom a practising certificate has been issued or who has undertaken to be bound by, inter alia, such Bye-Laws, and such Bye-Laws shall apply to such an individual insofar as the same are capable of doing so, mutatis mutandis, as they apply to a member.
- i. For the purposes of this Bye-Law, a former member or a former relevant firm shall be treated as continuing as a member or relevant firm in respect of any matters which occurred whilst he was actually a member or relevant firm in respect of which a complaint is referred to the Disciplinary Committee within five years of his or its ceasing to be a member or relevant firm.
- j. For the avoidance of doubt, a person shall be liable to disciplinary action in accordance with the Bye-Laws and regulations in force at the time the matters complained of took place. All disciplinary proceedings, however, shall (for the avoidance of doubt) be conducted in accordance with the Bye-Laws and regulations in force at the time of such proceedings.

