

## NOMINATION FORM FOR ELECTION TO THE COUNCIL

**FORM "Y"**

Election Date - 19th & 20th December, 2025

This should be returned so as to reach the Election Committee C/o The Institute of Chartered Accountants of Pakistan, Chartered Accountants Avenue, Clifton, Karachi-75600 by **25th September 2025 (up to 16:00 hours PST)** at the latest, in a sealed registered cover marked as "NOMINATION PAPER FOR COUNCIL ELECTION" (NORTHERN/SOUTHERN REGION - ZONE A/B)

(Please print in **BLOCK LETTERS**)

### PROPOSER'S DETAILS

I,  of (\*registered address city)

*First Name:*

*Last Name:*

propose the name of  /

*First Name:*

*Last Name:*

(\*registered address city)  for election to the Council

Southern - Region, Zone  A /  B

Northern - Region, Zone  A /  A(ISB) /  B of the Institute of

Chartered Accountants of Pakistan.

☎ Ph. No.  ☎ Mobile No.  ✉ Email

✍ Signature   
*Proposer*

📅  /  /  Membership No:   
*dd mm yyyy*

### SECONDER'S DETAILS

I, second the above proposer.

Name:  of (\*registered address city)

*First Name:*

*Last Name:*

☎ Ph. No.  ☎ Mobile No.  ✉ Email

✍ Signature   
*Secunder*

📅  /  /  Membership No:   
*dd mm yyyy*

### CANDIDATE'S DETAILS

I accept the above nomination and confirm that I am eligible to stand as a candidate for the Council's election. I am remitting herewith Rs. 5,000/- through Draft/Pay Order/ Proof of Online Payment

No.  dated  /  /   
*dd mm yyyy*

drawn upon  Bank, favouring ICAP along with the Undertaking (overleaf) and Proforma of Particulars duly completed and signed.

Name:  of (\*registered address city)

*First Name:*

*Last Name:*

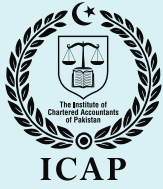
☎ Ph. No.  ☎ Mobile No.  ✉ Email

✍ Signature   
*Candidate*

📅  /  /  Membership No:   
*dd mm yyyy*

**Note: The proposer and the seconder should be from the same regional constituency and zone as that of the candidate.**

*\*In case of Overseas Members, the last residential city of Pakistan.*



# UNDERTAKING

(by the candidate)

## COUNCIL ELECTION

### Declarations:

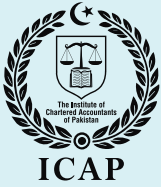
1. I,  candidate for the Election to the  
*First Name:* *Last Name:*  
Council hereby confirm that the details supplied under the Nomination Forms are true and correct.
2. I understand that the Institute may undertake checks to confirm my responses.
3. I hereby undertake on oath that I will abide by the provisions of relevant laws and regulations including Bye-Law 47 and 47A of the Chartered Accountants Bye-Laws, 1983, Council's Directive 6.03 on Elections or any other guidance/instructions issued by the Election Committee.
4. I shall not violate applicable law, rules, bye-laws, instructions and procedures relating to the election; and I shall follow the code of conduct and good practices.

Date of Membership



/  /   
*dd mm yyyy*

 Signature



## NOMINATION FORM FOR ELECTION TO THE REGIONAL COMMITTEE

Election Date - 19th & 20th December, 2025

**FORM "Z"**

This should be returned so as to reach the Election Committee C/o The Institute of Chartered Accountants of Pakistan, Chartered Accountants Avenue, Clifton, Karachi-75600 by **25th September 2025 (up to 16:00 hours PST)** at the latest, in a sealed registered cover marked as "NOMINATION PAPER FOR REGIONAL COMMITTEE ELECTION" (NORTHERN/SOUTHERN REGION - ZONE A/B)

(Please print in **BLOCK LETTERS**)

### PROPOSER'S DETAILS

I,  of (\*registered address city)

*First Name:*

*Last Name:*

propose the name of

*First Name:*

*Last Name:*

(\*registered address city)  for election to the Regional Committee  /

Region Zone  /  of the Institute of Chartered Accountants of Pakistan.

☎ Ph. No.  📱 Mobile No.  ✉ Email

✍ Signature   
*Proposer*

📅  /  /  Membership No:   
*dd mm yyyy*

### SECONDER'S DETAILS

I, second the above proposer.

Name:  of (\*registered address city)

*First Name:*

*Last Name:*

☎ Ph. No.  📱 Mobile No.  ✉ Email

✍ Signature   
*Seconder*

📅  /  /  Membership No:   
*dd mm yyyy*

### CANDIDATE'S DETAILS

I accept the above nomination and confirm that I am eligible to stand as a candidate for the Regional Committee election. I am remitting herewith Rs. 5,000/- through Draft/Pay Order/ Proof of Online Payment

No.  dated  /  /   
*dd mm yyyy*

drawn upon  Bank, favouring ICAP along with the Undertaking (overleaf) and Proforma of Particulars duly completed and signed.

Name:  of (\*registered address city)

*First Name:*

*Last Name:*

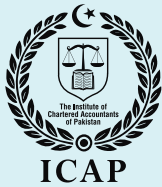
☎ Ph. No.  📱 Mobile No.  ✉ Email

✍ Signature   
*Candidate*

📅  /  /  Membership No:   
*dd mm yyyy*

**Note: The proposer and the seconder should be from the same regional constituency and zone as that of the candidate.**

*\*In case of Overseas Members, the last residential city of Pakistan.*



# UNDERTAKING

(by the candidate)

## REGIONAL COMMITTEE ELECTION

### Declarations:

1. I,  candidate for the Election to the  
*First Name:* *Last Name:*  
Regional Committee hereby confirm that the details supplied under the Nomination Forms are true and correct.
2. I understand that the Institute may undertake checks to confirm my responses.
3. I hereby undertake on oath that I will abide by the provisions of relevant laws and regulations including Bye-Law 47 and 47A of the Chartered Accountants Bye-Laws, 1983, Council's Directive 6.03 on Elections or any other guidance/instructions issued by the Election Committee.
4. I shall not violate applicable law, rules, bye-laws, instructions and procedures relating to the election; and I shall follow the code of conduct and good practices.

Date of Membership



dd

mm

yyyy




Signature



## PROFORMA OF PARTICULARS OF THE CANDIDATE

1. Name	<input type="text"/>	Membership No:	<input type="text"/>	Two Passport size Recent Colour Photos  4 x 3.5 cm
	<i>First Name:</i>	<i>Last Name:</i>		
2. Educational and Professional Qualifications (maximum 15 words)	<input type="text"/> <input type="text"/> <input type="text"/>			
3. Year of Membership:	Associate: <input type="text"/> Fellow: <input type="text"/>			
4. Past Job Experience: (maximum 20 words)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
5. Present Professional Position (maximum 10 words)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
6. Service to the Institute: (maximum 20 words)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
7. Membership/Association with other Professional/ Service Organization (s) (maximum 15 words)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
8. Extra Curricular Activities (maximum 20 words)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			

Date:   /  /   
           *dd*    *mm*    *yyyy*

 Signature

Election Bye-Laws 11 to 48

**PART II**

**CHARTERED ACCOUNTANTS BYE-LAWS, 1983**

**AS AMENDED UP TO AUGUST, 2025**

## CHAPTER III

### ELECTION OF THE COUNCIL

11. **Date of election.** - (1) The Council shall decide and notify to the members the date of election at least four months before such date.

(2) Omitted<sup>\*i</sup>

\*(2A) Omitted<sup>\*ii</sup>

\*(3) Omitted<sup>\*iii</sup>

(4) Omitted<sup>\*iv</sup>

(5) Omitted<sup>\*v</sup>

\*(6) Omitted<sup>\*vi</sup>

\*(7) Omitted<sup>\*vii</sup>

\*(8) Omitted<sup>\*viii</sup>

\*(9) Omitted<sup>\*ix</sup>

\*(10) Omitted<sup>\*x</sup>

\*(11) Omitted<sup>\*xi</sup>

\*(12) Omitted<sup>\*xii</sup>

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(<sup>\*i-xii</sup>) SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

**\*<sup>4</sup> 11A. Formation of Election Committee.** - The President shall, within a fortnight of the date of notification of the date of election by the Council, appoint four members who are not members of the Council to act as Election Committee.

**\*<sup>5</sup> 11B. Functions and roles of Election Committee.** - (1) The Election Committee shall request the President to allocate a dedicated team from the Secretariat or staff of the Institute which shall be responsible for carrying out election related work on election day and also for a specified duration before that day and the staff so allocated shall for the nominated days remain under direct control and supervision of the Election Committee.

(2) The Election Committee shall be responsible for reviewing and scrutinizing the nomination papers, candidate's profiles, and all other documents related to candidates, as well as conducting the election on the date of elections and the election committee shall have the power to-

(a) reject nomination papers of a candidate, who does not fulfill the requirement of bye-law 13; and

(b) disqualify any candidate, who provides false, misleading, or incorrect information.

(3) The Election Committee shall hold pre-election meeting with candidates to apprise them about arrangements for smooth conduct of elections and Election Committee shall ask candidates to sign an undertaking under sub-bye-law (11).

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<sup>\*4</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*5</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025



- (4) Power of acceptance or rejection or modification of candidate's profiles for uploading on the website of the Institute shall hereafter lie with the Election Committee, which may direct any such change to candidate's profile as it may deem appropriate and its decision in this regard shall be final.
- (5) The Election Committee shall have powers to issue such directions, or orders as may be necessary for the performance of its functions and duties, including an order doing complete justice in any matter pending before it and an order for securing the attendance of any person or discovery or production of any document.
- (6) On the request of an election officer, the Election Committee, in consultation with the President, may stop the voting at any stage of an election, if it is convinced that it shall not be able to ensure the conduct of the election justly and fairly.
- (7) In case of temporary stoppage of elections, the Election Committee, may extend the voting time in order to compensate for the time lost.
- (8) In case the elections are cancelled under sub-bye-law (6), the Election Committee shall order a fresh voting within a period of thirty days and shall, by notification, inform the members in that particular constituency or station the day for fresh voting along with the place and the hours during which such fresh voting shall be conducted.
- (9) The provisions to voting and its conduct as provided for in applicable laws, rules and bye-laws shall apply to such fresh voting as they would be applicable to original voting.

(10) The Election Officer shall keep order at an election station and may remove or cause to remove any person or member who misconducts himself at the election station or fails to obey any lawful orders of the Election Officer.

(11) The Election Committee shall get an undertaking signed by contesting candidates to the extent that they shall not violate for the purpose of election's applicable law, rules, bye-laws, instructions and procedures, and that they shall follow the code of conduct and good practices.

**\*<sup>6</sup>11C. Notification of election.** - (1) The Election Committee, not later than thirty days from the date of notification of the date of election, shall by notification call upon the members to elect members of the Council and shall specify therein a day—

- (a) at least twenty days after the issue of the notification, on or before which nomination of candidates is to be made;
  - (b) at least one day after the nomination day, for the scrutiny of nomination papers;
  - (c) at least ten days after the nomination day, on or before which candidature may be withdrawn;
  - (d) for counting of votes; and
  - (e) for the declaration of results.
- (2) In the notification issued under sub-bye-law (1), the Election Committee shall also specify the number of members to be elected to the Council from each zone of the regional constituency, as prescribed.”;

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<sup>6</sup>SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

12. **Members entitled to vote.** - Subject to the provisions of these bye-laws, a member whose name is borne on the Register on the date immediately preceding four months from the date of election shall be entitled to vote in the election from the respective zone of the regional constituency within whose territorial jurisdiction his <sup>\*7</sup>registered address falls on the said date:

Provided that his name has not been removed from the Register after publication of the list of voters:

<sup>\*8</sup>Provided further that the zone of the regional constituency of member whose registered address is outside Pakistan shall be determined on the basis of his residential address in Pakistan last notified by him to the Institute.

13. **Qualifications of members to <sup>\*9</sup>contest election.** - <sup>\*(1)</sup> Subject to the provisions of these bye-laws, a member of at least five years continuous standing with the Institute on the date of election, shall be eligible to <sup>\*10</sup>contest election to the Council from the respective zone of the regional constituency in which his name is included;

<sup>\*11</sup>Provided that a member shall only be eligible to contest the election from a respective zone of the regional constituency, if his last two years' registered address is of that zone. In case of a member whose registered address is outside Pakistan, his last residential address of Pakistan shall form the basis for determining the aforementioned condition.”; and

<sup>\*</sup> (2) **Omitted**<sup>\*12</sup>

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<sup>\*7</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*8</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*9</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*10</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*11</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*12</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*</sup> SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.

14. **Number of members to be elected.** - The number of members to be elected to the Council from each zone of the two regional constituencies shall be as under: -

<b>(a) SOUTHERN REGION:</b>		
(i) <b>Zone A:</b>	Comprising the province of Sindh	**8
(ii) <b>Zone B:</b>	Comprising the province of Baluchistan	1
<b>TOTAL</b>		<b>9</b>
<b>(b) NORTHERN REGION:</b>		
(i) <b>Zone A:</b>	Comprising the province of the Punjab including Federal Capital of Islamabad.	7* <sup>13</sup>
(ii) <b>Zone B:</b>	Comprising the North-West Frontier Province, Tribal Areas and Azad Kashmir.	1
<b>TOTAL</b>		<b>8*<sup>14</sup></b>

\*<sup>13</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*<sup>14</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*\* S.R.O.10(KE)/2009 dated 23.02.2009, published in the Part II of Extraordinary Gazette of Pakistan dated 24.02.2009

\*<sup>15</sup> Provided that out of the total number of members to be elected from Zone A of the Northern Region, one member shall be elected from the Federal Capital of Islamabad. Accordingly, the members contesting for such seat shall only be from the Federal Capital of Islamabad:

Provided further that the voters of the Federal Capital of Islamabad shall only be eligible to vote for the candidates who are contesting for the seat allocated to the Federal Capital of Islamabad.”

15. \*<sup>16</sup>**List of voters.** - At least three months before the date of election, the Election Committee shall notify to the members of each zone of a regional constituency a list of members entitled to vote in that zone, with their name and contact details:

Provided that, the contact details shall not be published of members who have not permitted to disclose their contact details in the member’s directory.

16. **Nominations.** - The nomination of a candidate shall be in the appropriate form duly signed by the candidate and by the proposer and the seconder both of whom shall be persons entitled to vote in the election of the zone of the regional constituency to which the candidate belongs and shall be forwarded by registered A.D. or hand delivery to the Election Committee so as to reach it not later than 4.00 p.m. on the nomination date:

\*Provided that a member shall not be allowed to propose or second candidates in excess of the number of his entitlement to cast vote at the Council and Regional Committee Elections.

17. **Fee for election.** - \*<sup>17</sup>(1) A candidate for election shall pay, a fee of five thousand rupees per nomination form by a demand draft payable to the Institute.  
(2) A candidate whose nomination is held to be invalid shall be entitled, on an application made by him in this behalf to the refund in full of the fee.

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\*<sup>15</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

\*<sup>16</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*<sup>17</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

18. **Scrutiny of nominations.** - (1) The Election Committee shall scrutinize the nomination papers of all the candidates and shall endorse on each nomination paper its decision whether it accepts or rejects the nomination.
- (2) The Election Committee shall record in brief the reasons for rejecting a nomination.
- (3) The Election Committee shall reject a nomination if it is satisfied that-
- (i) the candidate was ineligible to stand for election; or
  - (ii) the proposer or the seconder was not qualified to subscribe to the nomination paper; or
  - (iii) the signature of the candidate or the proposer or the seconder was not genuine; or
  - (iv) there has been a failure to comply with the provisions of bye- laws 16 or 17.

*Provided that: -*

- (i) the Election Committee shall not reject a nomination paper on the ground of a technical defect which is not of a substantial character; and
  - (ii) the rejection of a nomination paper by reason of any irregularity in respect of that nomination paper shall not invalidate the nomination of a candidate by any other valid nomination paper.
- (4) If a proposer or a seconder incurs any disability by reason of the operation of the provisions of the Ordinance or these bye-laws subsequent to the date of signing the nomination, it shall not invalidate the nomination paper.
- (5) In case where a nomination paper or more than one nomination papers were filed and one or more of each nomination papers of a candidate has or have been rejected, the Election Committee shall give notice of its decision together with a brief statement of its reasons therefor to the candidate concerned by registered post.

19. **Preparation of list of valid nominations.** - (1) The Election Committee shall, after the scrutiny of nomination papers, prepare a list of validly nominated candidates for each zone of the constituency and cause a copy of the list to be sent by registered post to each candidate from the zone within ten days of the nomination date.
- (2) The list shall contain full names in alphabetical order and the \*<sup>18</sup>registered addresses of validly nominated candidates for each zone of the constituency.
20. **Withdrawal of candidature.** - (1) Any validly nominated candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the Election Committee before 4.00 p.m. of the withdrawal date.
- (2) The withdrawal of candidature shall be intimated by the Election Committee to the other candidates standing for election from the same zone of the constituency.
- (3) A candidate who has withdrawn his candidature in accordance with clause (1) shall be entitled to the refund in full of the fee paid by him under bye-law 17.
21. **Intimation of final list of nominations to voters.** - The Election Committee shall omit from the list of validly nominated candidates the name of candidates who have withdrawn their candidature and send the final list of such candidates, hereinafter referred to as contesting candidates, to all the candidates and voters of the respective zones by registered post at least one month before the date of election.

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\*<sup>18</sup>SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

22. **Death or cessation of membership of a candidate.** - (1) If a validly nominated candidate who has not withdrawn his candidature dies or otherwise ceases to be a member before the date of election, the election in that zone of the constituency shall be conducted among the remaining candidates.
- (2) The votes cast in favour of any such candidate shall be ignored for counting purposes.
23. **Uncontested election, etc.-** (1) Where after at the scrutiny under bye-law 18, or after the withdrawal under bye-law 20, the number of validly nominated candidates from any zone of the constituency remains equal or less than the number of members to be elected from that zone of the constituency or where the number of candidates from any zone of the constituency, becomes equal to or less than the number of members to be elected from that zone of the constituency, by reason of death or cessation of membership of one or more candidates before the date of election, such candidates shall be deemed to have been elected and the Election Committee shall declare such candidates to be elected from that zone.
- (2) Where the number of such candidates from a zone of the constituency is less than the number of members to be elected from that zone of the constituency, the members declared elected from that zone of the constituency shall nominate members of the Council from that zone of the constituency for the remaining seat or seats.
24. **Admissible number of votes to a voter.** - A voter shall have as many numbers of votes as the number of seats reserved for the zone of his constituency in which the voter resides\*<sup>19</sup>.
25. **\*<sup>20</sup>Mode of election.** - (1) The election shall be in electronic form and a voter shall cast his vote online through E-voting. A member shall have an option for E-voting in-person at an election station in Pakistan without giving any advance notice to the Election Committee.

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\*<sup>19</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*<sup>20</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.



- (2) Notwithstanding anything contained in these bye-laws, the Election Committee shall have the power to take any decision to facilitate a voter entitled to cast his vote.
26. **\*\*Election stations.** - The Election Committee shall set up election stations in Pakistan at such places where more than fifty members reside.
27. **Election Officer.** - (1) The Election Committee shall appoint an Election Officer for each election station and may also appoint such other person as it may deem necessary to assist the Election Officer.
- (2) The Election Officer shall, in addition to performing the duties imposed upon him by these bye-laws, be in general charge of all arrangements at the election station and may issue order as to the manner in which persons shall be admitted to the election station and generally for the preservation of peace and order at or in the vicinity of the election station.
28. **Secret chamber.** - There shall be a secret chamber or chambers at each election station for casting votes by voters.
29. **\*<sup>21</sup>Ballot.** - The ballot shall contain an alphabetical list of the candidates validly nominated for a zone of the constituency and approved by the Election Committee.
30. **Presence of the Candidates and their authorized representatives at the election stations.** - (1) A contesting candidate shall be entitled to be present at the election station or stations in the respective zone.
- <sup>\*22</sup>(2) A contesting candidate may, before the commencement of the voting, appoint for each voting booth at an election station two agents, who shall be members of the Institute but only one of them shall be entitled to be present at a time on his behalf at that particular voting booth.
- <sup>\*23</sup>(3) No appointment of an agent shall be valid unless the candidate has issued a letter of authority to such agent and that letter shall contain the full name,

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\*\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

<sup>\*21</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*22</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*23</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

membership number, address of the agent, and the name of the voting booth of an election station at which he is authorized to be present.

31. **\*<sup>24</sup>Voting not by proxy.**- Voting shall be by e-voting and voter desiring to vote shall do so in the manner provided for under these laws. A voter shall not be allowed to exercise his voting rights through a proxy:

Provided that Election Officer, in his sole discretion, shall have the power to allow a person who is not a member to assist an eligible voter who needs to cast a vote in-person in an election station.

32. **Assistants to Election Officer.** - The Election officer may appoint such person as he thinks fit to assist him in carrying out his duties under these bye-laws.

33. **†Identification of voters permitted to vote in person.** - (1) **\*<sup>25</sup>Omitted**

- (2) **\*<sup>26</sup>The Election Officer or a person appointed by him shall satisfy himself in any manner as he may deem advisable as to the identity of a person claiming to be a voter before he is allowed to use the voting booth; and**

- (3) **If the Election Officer or a person appointed by him is not satisfied as to the identity of the person claiming to be a voter, he may refuse to allow such person to vote in the election.**

- (4) **\*<sup>27</sup>Omitted**

34. **\*<sup>28</sup>Omitted**

35. **\*<sup>29</sup>Omitted**

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<sup>\*24</sup>SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

† SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

<sup>\*25</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*26</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*27</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*28</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*29</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

36. **\*<sup>30</sup>Procedure of e-voting.** - (1) Voting shall be kept open on the dates announced by the Council for election from 5:00 p.m. on commencement date to 5:00 p.m. on closing date of election.
- (2) In-person voting at election stations shall be open from 9:00 a.m. to 05:00 p.m. on the closing date of election.
- (3) The Election Committee shall close the voting at the hour appointed under sub-bye-law (1) or any time extended by the Election Committee.
- (4) The Election Committee in its sole discretion shall have the power to permit in-person voting to the persons waiting to vote in an election station after the close of election.
- (5) The Election Committee, as soon as practicable after the close of the voting, in the presence of any candidates or their agents who may be present, prepare the result of voting, as well as the number of votes casted in favour of each candidate and shall prepare a statement thereof.
- (6) Any candidate or his agent may sign the statement if he so desires.
- (7) The Election Committee shall upload the statement on the website accessible to general public and also display the same before the persons present at the designated offices of the Institute.
- (8) The detailed guidelines on E-voting as agreed and accepted by the Election Committee and user name and password shall be provided to all voters ten days before the commencement date of election.”
37. **\*<sup>31</sup>Omitted**
38. **\*<sup>32</sup>Omitted**

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\*<sup>30</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*<sup>31</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*<sup>32</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

39. <sup>\*33</sup>**Omitted**
40. <sup>\*34</sup>**Omitted**
41. <sup>\*35</sup>**Omitted**
42. **Appointment of time and place for the <sup>\*36</sup>preparation of results.** - The Election Committee shall appoint time and place for the <sup>\*37</sup>preparation of results and shall also give notice of such time and place in writing to all the contesting candidates.
43. **Presence of candidates at the time of <sup>\*38</sup>preparation of results.** - Every contesting candidate shall be entitled to be present in person or to appoint a member as a representative to be present on his behalf at the time of the <sup>\*39</sup>preparation of results.
44. **<sup>\*40</sup>Preparation of results.** – (1) The Election Committee, as soon as practicable after the close of the voting, in the presence of any candidates or their agents who may be present, prepare the result of the election, as well as the number of votes casted in favour of each candidate and shall prepare a statement thereof.
- (2) Such number of candidates from any zone of the regional constituency as there are vacancies to be filled receiving the highest number of votes shall be declared elected but in the event of an equality of votes between two or more candidates, lots shall be drawn in the presence of the contesting candidates or their authorized representatives, if any, and the candidates in whose favour lot is drawn shall be declared elected.
45. **Notification of results.** - The names of all the candidates declared elected shall be officially notified by the Election Committee to the candidate and

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<sup>\*33</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*34</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*35</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*36</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*37</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*38</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*39</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*40</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

members of the Institute within three working days\*<sup>41</sup> of the date of election.

46. **\*<sup>42</sup>Election not to be invalid due to accidental omission, etc.** - No election shall be deemed to be invalid merely by reason of any accidental irregularity or informality in the conduct of the election including accidental omissions or any change in the election schedule necessitate on account of any circumstances beyond control.”;

47. **Disciplinary action against a member in connection with conduct of election.** - \*<sup>43</sup>(1) A member shall be liable for action, as specified by the

Council, to the Election Committee, except as provided under bye-law 47A, if, in connection with election to the Council, he is found to have taken part, directly or indirectly, either himself or through any person, in-

- (i) issuing manifesto circulars which is not in accordance with the directions of the Election Committee; or
- (ii) offering hospitality to voters, the nature of which could be perceived to be inappropriate were it to be publicly disclosed.

(2) A member shall be liable to disciplinary action if he adopts any or more of the following practices with regard to the election to the Council, namely:

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- (a) Bribery that is to say, any gift, offer or promise of any gifts or gratification to any person by a candidate or any other person, with his connivance, with the object, directly or indirectly; of
- (i) inducing a member to stand or not to stand as a candidate at an election or rewarding him for such an act or omission; or
- (ii) inducing a member to withdraw his candidature or rewarding such withdrawal; or

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\*<sup>41</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*<sup>42</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\*<sup>43</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

- (iii) inducing a voter to vote or not to vote at an election, or rewarding for such an act or omission.

*Explanation:* - For the purpose of this clause, the term “gratification” is not restricted to pecuniary gratification or gratification estimable in money but it includes all forms of entertainment and reward.

- (b) Undue influence, that is to say, any direct or indirect interference or attempt to interfere on the part of a candidate or by any other person, with his connivance, with the free exercise of any electoral rights.
- (c) The publication by a candidate or by any other person, with his connivance, of any statement of fact which is false, and which he either believes to be false or does not believe to be true or in relation to the personal character or conduct of any candidate or in relation to the candidature or withdrawal of any candidate, being a statement reasonably calculated to prejudice the prospects of that candidate’s election.
- (d) The obtaining or procuring or betting, or attempting to obtain or procure by a candidate or by any other person, with his connivance, any assistance for the furtherance of the prospects of the candidates’ election from any person serving under the Government of Pakistan or the Government of any of the Provinces other than the giving of vote by such person, if he is a member entitled to vote.
- (e) The hiring or procuring, whether on payment or otherwise, of a vehicle by a candidate or by any other person, with his connivance, for the conveyance of voters.
- (f) The receipts by a member, or an agreement by a member, to receive any gratification-
  - (i) as an inducement or reward for standing or not standing as candidate; or
  - (ii) as an inducement or reward for withdrawing his candidature; or
  - (iii) as an inducement or reward for himself or any other person for voting or refraining from voting; or
  - (iv) as an inducement or reward for inducing or attempting to induce any voter to vote or refrain from voting; or

- (v) for inducing or attempting to induce any candidate to withdraw his candidature; or
- (g) contravention or misuse of any of the provisions of these bye-laws or making of any false statements knowing it to be false while complying with any of the provisions of these bye-laws.

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**\*47A. \*<sup>44</sup> Canvassing by the Candidate.** - (1) The Institute may, at its discretion, organize a presentation of approximately ten minutes' duration to be made by each candidate before the members at least four weeks before the date of election. Separate presentations may be arranged by the Institute for Southern Region at Karachi, and for Northern Region at Lahore, Islamabad, \*\*Peshawar, Multan and Faisalabad.

\*\*\*[.....]

- (2) \*<sup>45</sup>In addition to the presentations as may be arranged by the Institute, each candidate shall be allowed to submit a write up to the Election Committee. The write up shall cover the manifesto, ideas and views of the candidate that he has about the activities and contributions of the Institute to the profession of chartered accountants. The Election Committee may require amendments in the write up to remove any content and promises that tantamount to an inducement to voters, particularly, to a segment of the voters.
- (3) The write up shall be placed on website of the Institute and the same shall also be circulated by the Institute in a special bulletin to be issued by it for such purpose.

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\*<sup>44</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

\* S.R.O. 1(KE)/2005 dated 24.12.2004, published in the Extraordinary Gazette of Pakistan dated 04.01.2005.

\*\* S.R.O. 30(KE)/2013 dated May 29, 2013, published in the Extraordinary Gazette of Pakistan dated June 1, 2013.

\*\*\* Deleted the proviso "provided that the Institute shall not be bound to organize such presentations at any other location".

\*<sup>45</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

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(4) Canvassing shall not be permissible except in the following limited manner, namely: -

\*<sup>46</sup>(b)a By in-person or virtual interaction with the members individually or in groups;

(b)b By telephonic contacts with the members; and

(b)c \*\*In any other manner approved by the Council.

**48. Election dispute.** - (1) On receipt of an application under sub-section (2) of section 10, the Council shall refer the matter to the Tribunal within thirty days of its receipt.

(2) At the time of giving its decision, the Tribunal may pass such order as to costs as it may consider appropriate.

(3) If the Tribunal is satisfied that the application made under sub- section (2) of section 10 is not founded on valid grounds, the Tribunal may while dismissing the application, award costs to the Council.

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<sup>46</sup> SRO 1473(I)/2025 dated 09.08.2025, published in Part II of Extraordinary Gazette of Pakistan dated 09.08.2025.

<sup>\*\*</sup> S.R.O. 30(KE)/2013 dated 29.05.2013, published in the Extraordinary Gazette of Pakistan dated 01.06.2013.