

রেজিস্টার্ড নং ডি এ-১ “জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানের
জন্মশতবার্ষিকী উদ্‌যাপন সফল হোক”



অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

সোমবার, অক্টোবর ৫, ২০২০

[বেসরকারি ব্যক্তি এবং কর্পোরেশন কর্তৃক অর্থের বিনিময়ে জারীকৃত বিজ্ঞাপন ও নোটিশসমূহ]

**THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF BANGLADESH (ICAB)**

NOTIFICATION

Date : 28 September 2020

No. ICAB/PC/118/2020/01(G.N.)—In exercise of power conferred by **clause (1) of Article 28 of the Bangladesh Chartered Accountant Order 1973** (P.O. No. 2 of 1973), the following draft regarding certain amendments and additions to the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004 is hereby given to insert and to publish the same as required by the said clause (1) of that Article for the information of all persons likely to be affected thereby and as such notice is hereby given that the-amendments and additions will be taken into consideration after 15 (fifteen) days of its publication in the Official Gazette.

Any objection or suggestion, which may be received from any person in regard to the said draft within the period of 10 days as mentioned above will be considered by the Council.

After the Proviso of bye-law 55 of the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004, the following 'Further Proviso' and 'Explanation' shall be inserted:

"Further provided that during the period of epidemic, pandemic, any other acts of God and war or if there arises any other special or emergency situation where physical meeting cannot be conducted, an online/virtual meeting may be summoned and conducted.

(৯৮৩৯)

মূল্য : টাকা ৪০০০

Explanation: Online/virtual meeting means holding a meeting through teleconference or video conference or any other similar mode of communication.

An Online/virtual meeting is deemed to take place at the place from where the Chairman of the meeting participates."

The following 'Proviso' shall be inserted after the bye-law 56 of the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004:

"Provided that during the period of epidemic, pandemic, any other acts of God and war or if there arises any other special or emergency situation where physical special meeting cannot be conducted, an online/virtual special meeting may be summoned and conducted pursuant to a requisition."

In bye-law 58 of the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004, the following amendment shall be inserted:

"Seven members present in person shall constitute a quorum for a meeting of the council. If a quorum is not available within an hour from the time appointed for the meeting, the meeting shall stand adjourned to such future time and date as the President may appoint. In case of online/virtual meeting, presence of seven members through teleconference or video conference or other similar mode of communication would constitute presence in person for the purpose of forming quorum."

In bye-law 88 of the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004, the following amendment shall be inserted:

"All requirements with regard to quorum at a meeting of a committee/Board shall be as prescribed for a meeting of the Council under these Bye-laws, except that three members present in person or in case of holding online/virtual meeting, joining of three members virtually shall constitute quorum for a meeting of the Committee."

After the proviso to in bye-law 101 of the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004, the following 'Further proviso' shall be inserted:

"Provided that quorum at a meeting of the Regional Committee shall be five members in case of Dhaka Region and three members in case of Chittagong Region, present in person or in case of holding online/virtual meeting, quorum shall be joining of five members virtually in case of Dhaka Region and three members in case of Chittagong Region."

In bye-law 102 of the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004, the following amendment shall be inserted:

The words 'or joining of five members virtually in case of holding an online/virtual meeting' will be inserted immediately after the words 'present in person' of the proviso (i) to bye-law 102 of the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004.

After the Proviso of bye-law 118 of the Institute of Chartered Accountants of Bangladesh Bye-Laws, 2004, the following 'Further Proviso' will be inserted:

'Further provided that notwithstanding anything contained in this bye-law or any other bye-laws during the period of epidemic, pandemic, any other acts of God and war or if there arises any other situation when it seems that conducting of any examination(s) is not possible, the Council may cancel holding of any examination of any level or levels or any subject or subjects and thus reduce the number of any examination(s) to less than twice a year.'

BY ORDER OF THE COUNCIL

Secretary & CEO (In-charge), ICAB.