

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



ދިވެހިރާއްޖޭގެ ޖުމްހޫރިއްޔާ

Volume: 55

Issue: 69

Date: 23 Zul Qidaa 1447 - 11 May 2026

Monday

Regulation No: 2026/R-36

**First Amendment to the Regulation Number R-121/2020
(Institute of Chartered Accountants of the Maldives
Membership Regulation 2020)**

The President's Office
Boduthakurufaanu Magu
Male, Maldives'

Phone: 3336211

Mobile: 7242885

Website: www.gazette.gov.mv

- For publication of regulations and guidelines in the Gazette, send to legallaffairs@po.gov.mv

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



First Amendment to the Regulation Number R-121/2020 (Institute of Chartered Accountants of the Maldives Membership Regulation 2020)

The Membership Regulation shall be amended as follows:

1. Amend section 3.2.3 (a) and (b) of the aforementioned regulation as follows.

3.2.3 Fellow Member

An individual shall be eligible to be a Fellow Member of the Institute if the individual:

- (a) holds Fellow Membership status in a professional accountancy body that is a member of the International Federation of Accountants, as recognized by the Institute; or
- (b) has been an Associate Member of the Institute and has accumulated at least five years of relevant professional experience in public practice or, in commerce industry, or as a lecturer at an institution of higher education or, as an accountant in business for a period of at least five years.

For the purposes of this subsection, only experience gained during periods in which the individual holds Associate Membership of the Institute shall be considered.

2. This regulation shall come into force on the date of its publication in the Gazette.