

## **GUIDELINES SPECIFIED BY THE INDIAN INSTITUTE OF CHARTERED ACCOUNTANTS (ICAI)**

The Chartered Accountants and/or Chartered Accountants' firms would be free to create their own Website subject to the overall guidelines laid down by the Council as hereunder. The actual format of the Website is not being prescribed nor any standard format of the Website is being given to provide independence to the Members. There is no restriction on the colours which may be used in the Website.

Individual members would also be permitted to have their Webpages in their trade name or individual name.

The Chartered Accountants and/or Chartered Accountants' firms would ensure that their Websites are run on a "pull" model and not a "push" model of the technology to ensure that any person who wishes to locate the Chartered Accountants or Chartered Accountants' firms would only have access to the information and the information should be provided only on the basis of specific "pull" request.

The Chartered Accountants and/or Chartered Accountants' firms should ensure that none of the information contained in the Website be circulated on their own or through E-mail or by any other mode or technique except on a specific "pull" request.

The Chartered Accountants would also not issue any circular or any other advertisement or any other material of any kind whatsoever by virtue of which they solicit people to visit their Website. /the Chartered Accountants would, however, be permitted to mention their Website address on their professional stationery.

The following information may be allowed to be displayed on the Firms/Members' Websites:

- i Member/Trade/Firm name.
- ii Year of establishment
- iii Member/firm's Address (both Head Office and branches) Tel No.(s), Fax No.(s), E-mail ID(s)
- iv Nature of services rendered (to be displayable only on specific "pull" request)
- v Partners
- vi Details of Employees
- vii Job vacancies for the Chartered Accountant/firm of Chartered Accountants (including articleship)
- viii No. of articles clerks (to be displayable only on specific "pull" request)
- ix Nature of assignments handled (to be displayable only on specific "pull" request)
- x Names of clients and fee charged cannot be given.

Since Chartered Accountants in practice/firms of Chartered Accountants are not permitted to use logo with effect from 1st July, 1998, they cannot use logo on Website also.

No photographs of any sort are permitted

The members may include articles, professional information, professional updation and other matters of larger importance or of professional interest

The bulletin boards can be provided.

The chat rooms can be provided which permit chatting amongst members of the ICAI and between firms and its clients. The confidentiality protocol would have to be observed.

The members/forms can provide on-line advice to their clients who specifically request for the advice whether free of charge or on payment.

The listing on suitable search engine should be permitted. However, the filed of search should be restricted only to the filed of "Chartered Accountants" or "CA" or "Indian CA", "Indian CPA", "Indian Chartered Accountants" or any permutation or combination related thereto. The Websites would be subjected to the guidelines contained herein and normally would not be vetted by the Institute of Chartered Accountants of India (ICAI). ICAI at its sole discretion may vet any of the Websites created by its members or individual Chartered Accountant or firms of Chartered Accountants and would have powers to direct deletion of certain portions and/or issue specific directions. In addition, necessary action may be taken in accordance with the Chartered Accountants Act, 1949 and the Regulations framed there under, in case there is any violation of the above guidelines.

The details in the Website should be so designed that it does not amount to soliciting client or professional work or advertisement of professional attainments or services. In case any content or technical feature of Website is against the professional Code of Conduct and Ethics as well as the restrictions contained in the schedules to the Chartered Accountants Act, 1949 or against the guidelines or directions issued by ICAI from time to time. Appropriate action will be initiated by the ICAI in terms of its disciplinary mechanism either suo motu or on complaint as provided under the Chartered Accountants Act, 1949.

The Website should ensure adequate secrecy of the matters of the clients handled through Website.

A number of Chartered Accountants societies or other bodies are creating data-bases of Chartered Accountants or Chartered Accountants' firms and are offering listing to Chartered Accountants. Such listing would be permitted with or without payment. In case a Chartered Accountant or Chartered Accountants' firm is a member of a professional body or association of Chamber of Commerce and they offer listing to the members or firm, the same would be permitted.

The Institute of Chartered Accountants of India will regularly inform the aforesaid guidelines to the members and the Chartered Accountants' firms to ensure strict compliance of the guidelines. The guidelines may be revised from time to time

No advertisement in the nature of banner or any other nature will be permitted on the Website.

The Website should be befitting the profession of Chartered Accountants and should not contain any information or material which is unbecoming of a Chartered Accountant.

The Website may provide a link to the Website of ICAI, its Regional Councils and branches and also to the Websites of Govt./Govt. Departments/Regulatory authorities. Except that neither link to nor information about any other Website is permitted.

The address of the Website can be different from the name of the firm. But it should not amount to soliciting clients or professional work or advertisement of professional attainments or services. The Website address should be as near as possible to the individual name/trade name, firm name of the Chartered Accountant in practice or firm of Chartered Accountants in practice. The Committee on Ethical Standard & Unjustified Removal of Auditors (CESURA) of ICAI will decide in case there is any difficulty

The address of the Website should be intimated to the ICAI within 30 days.

The Website should mention the date up to which it is updated and the information should not be at material variance from the information as per the ICAI's records.