



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

ICAI Global Career E-Kit

ICAI - Nairobi (Kenya) Chapter



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Disclaimer & Purpose of the Welcome Pack

This Welcome Pack has been prepared to provide ICAI members with essential information relevant upon arrival in Kenya for employment or for establishing a professional practice. The contents should be read in conjunction with the applicable laws and regulations prevailing in Kenya at the relevant time.

Kenya's socio-economic and regulatory environment is dynamic. The information contained herein is based on data available as of the dates indicated at respective sections. Members are advised to verify the current position with appropriate authorities before relying on the same.

This document is intended strictly for internal circulation among ICAI members. Its objective is to provide an overview of the Chapter's activities and to facilitate guidance for members exploring professional opportunities.

Visa, immigration, and regulatory requirements vary by country and purpose of visit. Members must independently ensure compliance with the relevant visa and statutory requirements for professional or business engagements.

This document does not constitute a recommendation or promotion of Kenya for employment or practice. Professional outcomes may vary significantly based on individual skills, experience, aptitude, and professional competence.



ICAI Motto

Ya esa suptesu jagarti kamam kamam Puruso nirmimanah |
Tadeva sukram tad brahma tadevamrtamucyate |
Tasminloka sritah sarve tad natyeti Kascan | etad vai tat ||

(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam : desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self. No one ever goes beyond it : cf. Eckhart : 'On reaching God all progress ends.')

Source : Kathopanishad

ICAI VISION 2030

ICAI had released its Vision 2030 document which set out its Vision for 2030, Mission, Strategic Priorities and Action Plan for the coming three years to achieve its Vision during the 62nd Annual Function held on 11th February 2012 by the august hands of Dr. M. Veerappa Moily, Minister of Corporate Affairs.

ICAI aims at harnessing the opportunities and addressing the challenges presented by the rapidly changing environment so that, by 2030, ICAI becomes:

ICAI Vision 2030 emphasizes four elements:

To be World's leading accounting body:

ICAI envisions becoming the world's leading accounting body by playing a predominant role in setting world class standards in identified service areas developing thought leadership and research that addresses concerns of countries, developed, developing and under-developed.

A regulator and developer of Trusted and Independent Professionals: ICAI will lay further thrust on its regulatory and developmental role that sets the highest standards of professional and ethical conduct of its members as a core value. Each and every member of ICAI will not only have the obligation to maintain exacting standards of clarity, transparency and disclosure and present an independent, informed and balanced opinion but ICAI will make examples of delinquent members to ensure this core value is embedded in the DNA of its members.

With World Class Competencies: ICAI will ensure that members have the right skills to serve global markets which are regularly updated and are relevant in the changing economic order. ICAI will provide holistic education, effective practical training and continuous professional development to ensure that the knowledge base of the profession keeps pace with emerging global practices and innovations.

In accounting, assurance, taxation, finance and business advisory services: ICAI will strengthen facilities available for providing education, training and continuous updation of knowledge as also research and development relevant in current times to establish thought leadership in these areas where members of ICAI have been providing services.

World's **leading accounting body**,
a regulator and developer of **trusted and independent professionals with world class competencies**

in accounting, assurance, taxation, finance and business advisory services



The Mission 2030 of ICAI lays focus on following key elements:

Global Professionals: ICAI will develop skilled professionals with competencies to service clients not only within India but across the globe that requires technical skills as also cross cultural appreciation and understanding of global needs. As one of the largest producers of CAs in the world, we will make sure our members can take the rightful place in the global talent pool.

Independent and Transparent Regulatory Mechanism: ICAI will further strengthen and visibly demonstrate its regulatory role through proactive, visible, timely and unbiased action. We will create public awareness and sensitize all stakeholders to the effectiveness of the quasi judicial role of ICAI and ensure inclusion of wider section of users of member services in carrying out our role as regulator.

Highest ethical standards: ICAI will continue to inculcate highest ethical standards amongst its members to assist them in upholding the values that the accounting profession stands for. We will continue to include and emphasize ethical values as part of the education and training of students and members.

Cutting-edge research and development: ICAI will become the hub of valued Thought leadership and innovation in the field of accounting, assurance, taxation, finance and business. ICAI will devote resources and create an enabling environment to become the predominant contributor to setting standards across the world in these fields. We will support, fund and take up research on issues that impact has locally and globally.

Multi-national Service Providers: ICAI will facilitate the Indian professional services firms and professionals to establish as multi- national service providers and help them in harnessing global opportunities on one hand and assist them in building capabilities on the other. The six strategic priorities and Action Plan in line with Vision 2030 are:

ICAI will leverage technology and infrastructure and partner with its stakeholders to:

- Impart world class education, training and professional development opportunities to create global professionals
- Develop an independent and transparent regulatory mechanism that keeps pace with the changing times
- Ensure adherence to highest ethical standards
- Conduct cutting edge research and development in the areas of accounting, assurance, taxation, finance and business advisory services
- Establish ICAI members and firms as Indian multi-national service providers
 1. Create enabling framework for and facilitate Indian firms and professionals to leverage global opportunities
 2. Leverage national leadership position to assume leadership in regional and international accounting fraternity
 3. Revitalize education and training systems and establish an enabling ecosystem to produce globally competitive accounting professionals
 4. Adapt regulatory mechanism to the changing times
 5. Undertake branding and awareness campaign to enhance public perception of ICAI and professionals affiliated to ICAI
 6. Strengthen organizational infrastructure and technological capabilities to improve engagement with all stakeholders

The ICAI - An Overview

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by the Chartered Accountants Act, 1949 for the regulation and development of the profession of Chartered Accountants in India. Over a period of time, the ICAI has achieved recognition as a premier accounting body for maintaining highest standards in technical, ethical areas and for sustaining stringent examination and education standards. Present Students strength is 1,000,000 and present membership count is 450,000

Since 1949, the profession has grown leaps and bounds in terms of members and student base. The ICAI is the largest professional accounting body in the world.–



ICAI Presence

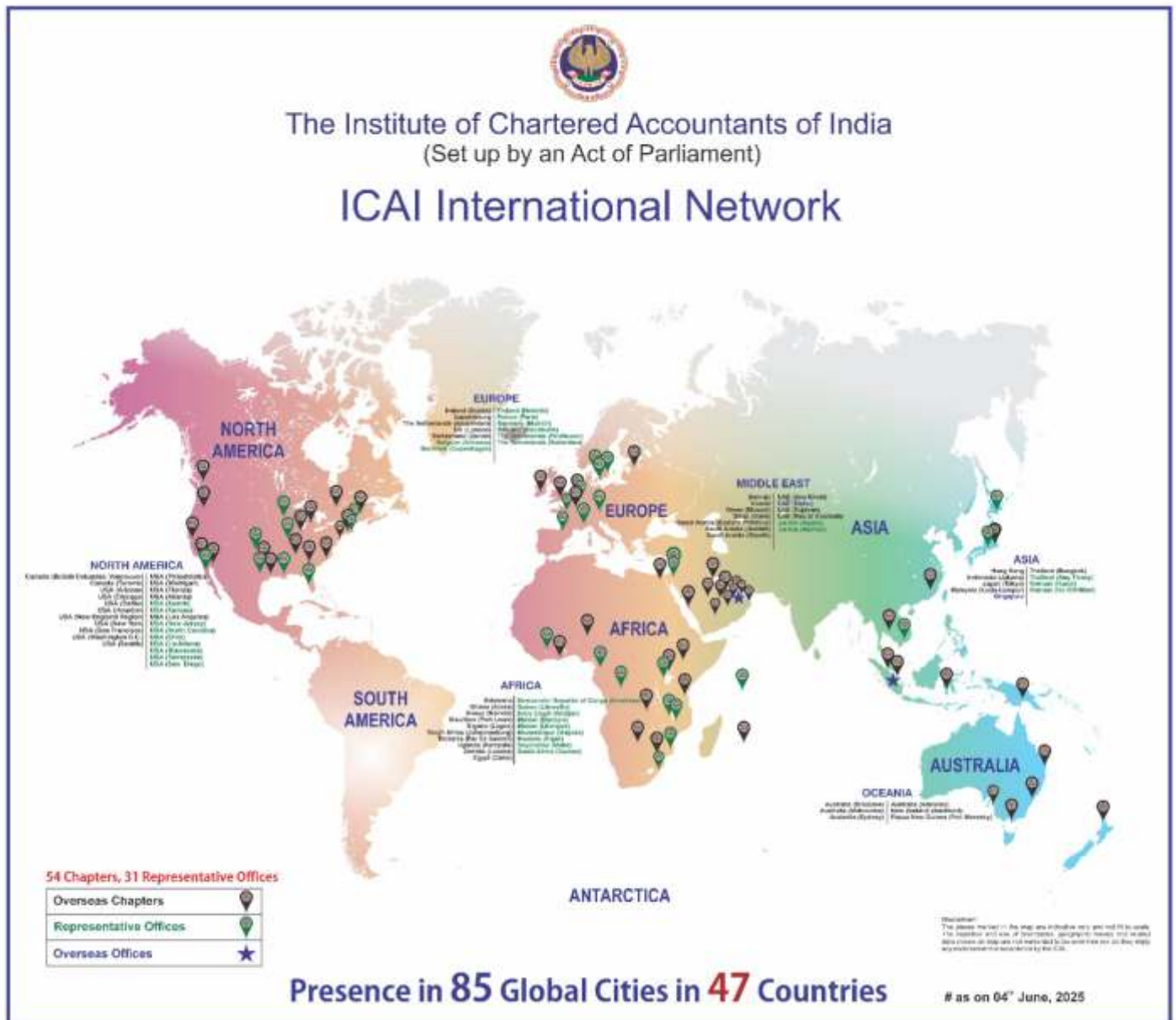
- Headquarters : New Delhi
- Regional Offices : 5 (Mumbai, Chennai, Kolkata, Kanpur, New Delhi)
- Branch Offices : 185 branches spread all over the country
- Overseas : 54 chapters, 31 Representative Offices

Currently, approximately 10 lakh students are enrolled in the Chartered Accountancy Course, reflecting strong interest in the profession. The total membership of ICAI exceeds 4.5 lakh, with a significant number of members holding leadership and key positions across reputable national and global organizations.

The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council is composed of 40 members of whom 32 are elected by the members and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Ministry of Corporate Affairs, Ministry of Finance, and other stakeholders.

Activities at a glance:

- | | |
|---|---|
| a) Regulate the Profession of Accountancy | g) Laying down Ethical Standards |
| b) Education & Examination of CA Course | h) Monitoring Quality through Peer Review |
| c) Continuing Professional Education of Members | i) Ensuring Standards of performance of Members |
| d) Conducting Post qualification Courses | j) Exercise Disciplinary Jurisdiction |
| e) Formulation of Accounting Standards | k) Financial Reporting Review |
| f) Prescription of Standard Auditing Procedures | l) Input Policy matters to Government |



Region	S.No.	Name of Overseas Chapter	S.No.	Representative Offices
North America	1	Canada (Toronto) Chapter of ICAI	1	United States of America (New Jersey)
	2	United States of America (New York) Chapter of ICAI	2	United States of America (Ohio)
	3	Canada (British Columbia Vancouver) Chapter of ICAI	3	United States of America (New Carolina)
	4	United States of America (San Francisco) Chapter of ICAI	4	United States of America (Austin)
	5	United States of America (Houston) Chapter of ICAI	5	United States of America (Kansas)
	6	United States of America (New England) Chapter of ICAI	6	United States of America (Louisiana)
	7	United States of America (Washington D.C) Chapter of ICAI	7	United States of America (Minnesota)
	8	United States of America (Chicago) Chapter of ICAI	8	United States of America (Tennessee)
	9	United States of America (Dallas) Chapter of ICAI	9	United States of America (San Diego)
	10	United States of America (Arizona) Chapter of ICAI		
	11	United States of America (Seattle) Chapter of ICAI		
	12	United States of America (Philadelphia)		
	13	United States of America (Michigan)		
	14	United States of America (Florida) of ICAI		
	15	United States of America (Atlanta)		
	16	United States of America (Los Angeles)		
Europe	17	Ireland (Dublin) Chapter of ICAI		
	18	Luxembourg Chapter of ICAI	10	Belgium (Antwerp)
	19	The Netherlands (Amsterdam) Chapter of ICAI	11	Denmark (Copenhagen)
	20	United Kingdom (London) Chapter of ICAI	12	France (Paris)
	21	Switzerland (Zurich)	13	Germany (Munich)
	22	Finland (Helsinki)	14	Finland (Helsinki)

Region	S.No.	Name of Overseas Chapter	S.No.	Representative Offices
			15	Sweden (Stockholm)
			16	The Netherlands (Eindhoven)
			17	The Netherlands (Rotterdam)
Africa & Middle East	22	Botswana Chapter of ICAI	18	Democratic Republic of Congo (Kinshasa)
	23	Kenya (Nairobi) Chapter of ICAI	19	Gabon (Libreville)
	24	Ghana (Accra) Chapter of ICAI	20	Ivory Coast (Abidjan)
	25	Mauritius (Port Louis) Chapter of ICAI	21	Malawi (Blantyre)
	26	South Africa (Johannesburg) Chapter of ICAI	22	Malawi (Lilongwe)
	27	Nigeria (Lagos) Chapter of ICAI	23	Mozambique (Maputo)
	28	Tanzania (Dar Es Salaam) Chapter of ICAI	24	Rwanda (Kigali)
	29	Zambia (Lusaka) Chapter of ICAI	25	Seychelles (Mahe)
	30	Uganda (Kampala) Chapter of ICAI	26	South Africa (Durban)
	31	Bahrain Chapter of ICAI	27	Jordan (Aqaba)
	32	Oman (Muscat) Chapter of ICAI	28	Jordan (Amman)
	33	Kuwait Chapter of ICAI		
	34	Qatar (Doha) Chapter of ICAI		
	35	Saudi Arabia (Eastern Province) Chapter of ICAI		
	36	Saudi Arabia (Riyadh) Chapter of ICAI		
	37	Saudi Arabia (Jeddah) Chapter of ICAI		
	38	United Arab Emirates (Dubai) Chapter of ICAI		
	39	United Arab Emirates (Abu Dhabi) Chapter of ICAI		

Region	S.No.	Name of Overseas Chapter	S.No.	Representative Offices
	40	United Arab Emirates (Ras Al Khaimah) Chapter of ICAI		
	41	United Arab Emirates (Fujairah) Chapter of ICAI		
	42	Egypt (Cairo) Chapter of ICAI		
Asia	43	Hongkong Chapter of ICAI	29	Vietnam (Ho Chi Minh)
	44	Indonesia (Jakarta) Chapter of ICAI	30	Vietnam (Hanoi)
	45	Japan (Tokyo) Chapter of ICAI	31	Thailand (Ang Thong)
	46	Malaysia (Kuala Lumpur) Chapter of ICAI		
	47	Singapore Chapter of ICAI		
	48	Thailand (Bangkok) Chapter of ICAI		
Australia	49	Papua New Guinea (Port Moresby) Chapter of ICAI		
	50	Australia (Melbourne) Chapter of ICAI		
	51	Australia (Sydney) Chapter of ICAI		
	52	Australia (Brisbane) Chapter of ICAI		
	53	New Zealand (Auckland) Chapter of ICAI		
	54	Australia (Adelaide) Chapter of ICAI		



CA Charanjot Singh Nanda
Hon'ble President, ICAI

As the world becomes increasingly interconnected through unprecedented global integration, the accountancy profession continues to transcend geographical boundaries. Over the years, the profession has advanced remarkably, continually adapting to an ever-dynamic environment. ICAI, the world's largest professional accounting body, has significantly expanded its international footprints, now comprising 54 Chapters and 31 Representative Offices across 85 cities in 47 countries, a testament to its global influence.

ICAI's members are recognized worldwide for their pursuit of excellence, independence of judgment, and steadfast commitment to ethical and professional standards. Their credibility and competence have strengthened the international demand for Chartered Accountants.

As the regulator of the Chartered Accountancy profession, ICAI remains committed to supporting its members, across both domestic and international spheres. This commitment has led to development of a comprehensive Global E-Kit, an integrated resource designed to address the queries of the members seeking to explore professional opportunities overseas.

The updated E-Kit provides details of CPE programs and industry sessions, thereby offering placement and networking support to members. To enable members to structure employment packages appropriately and advise clients accurately, the Global Career E-Kit also offers comprehensive tax and compliance support. In addition, it provides detailed regulatory guidance along with insights into employment opportunities in Kenya.

I extend my heartfelt appreciation to the ICAI- Nairobi (Kenya) Chapter for curating this Global Career E-Kit, which offers members practical information to support their professional pursuits in Kenya.

I am confident that this e-kit will serve as a practical and insightful companion for Chartered Accountants seeking to broaden their global presence.



CA Prasanna Kumar D
Vice-President, ICAI

While the world today has evolved into a truly global village, the accountancy profession too has transcended geographical boundaries. In this interconnected era, collaboration has become indispensable for addressing emerging global challenges. The Institute of Chartered Accountants of India (ICAI) proudly stands as the largest accounting body worldwide, and the profession has grown remarkably, continually adapting to the dynamic environment around us. ICAI has also successfully extended the global footprint of Indian Chartered Accountants to 54 Chapters and 31 Representative Offices, covering 85 cities across 47 countries.

ICAI and its members are globally recognised for their commitment to excellence, independence, ethical conduct, and the highest standards of professional integrity. This unwavering dedication has significantly contributed to the rising global demand for Indian Chartered Accountants and continues to be a driving force behind the increasing professional opportunities available to our members overseas.

As the regulator of the profession, ICAI remains committed to serving its members, whether within India or across international frontiers. With this commitment in mind, the concept of a Global Career E-Kit was conceived, as a comprehensive reference for Indian members aspiring to pursue professional opportunities abroad—specifically in Kenya. I am pleased that the Nairobi Chapter of ICAI has undertaken the vital task of updating this E-Kit in line with the current global landscape.

This updated E-Kit offers valuable information on the country of Kenya, demographic insights, employment prospects, Kenya's tax laws and regulatory framework, Immigration Rules, Local Practice Requirements, Employment Market, Demand Areas for Chartered Accountants among other relevant details. As a one-stop resource, the E-Kit will undoubtedly serve as a rich repository of knowledge for members planning to explore professional avenues in Kenya.

I extend my sincere appreciation to the Chairman, Vice Chairman, and the entire Managing Committee of the Nairobi (Kenya) Chapter for their efforts in equipping our members with such meaningful guidance in the form of the Global Career E-Kit.

I am confident that this E-Kit will prove to be a highly useful tool for Chartered Accountants aspiring to broaden their horizons and establish themselves in the professional landscape of Nairobi, Kenya. The insights and guidance contained herein will certainly assist them in navigating the professional environment and capitalising on the opportunities ahead.



CA Kamal Kishor Mittal
Chairperson, ICAI - Nairobi (Kenya) Chapter

On behalf of the ICAI - Nairobi (Kenya) Chapter, I am pleased to announce the launch of the updated Global Career E-Kit for the year 2025-26.

Since assuming the role of Chairperson, the Chapter has remained focused on creating meaningful opportunities for Indian Chartered Accountants in Kenya, including support for business establishment and suitable employment prospects.

The Chapter has consistently endeavoured to provide relevant, practical, and up-to-date information to overseas members, enabling them to achieve their professional objectives in Kenya.

The new Global Career E-Kit is presented in an attractive and vibrant format. The cover page features the iconic Windmills at Ngong Hills, symbolising growth, sustainability, and forward momentum.

The E-Kit has been comprehensively updated to reflect the latest developments in Kenya's tax laws and regulatory framework, ensuring continued relevance for ICAI members overseas and those practising locally.

It now offers a holistic and current overview of Kenya, supporting informed and strategic decision-making for Chartered Accountants exploring professional or business opportunities.

The revised sections cover Kenya's Economy and Economic Outlook, including economic structure, key growth drivers, and medium-term prospects.

Significant updates have also been made to Geography, Climate, Travel, and Demographics, providing practical insights into living and working conditions in Kenya.

The E-Kit further incorporates the latest Immigration Rules, Local Practice Requirements, and details of industry Regulators and Trade Bodies, ensuring regulatory clarity and compliance.

Dedicated sections on the Employment Market, Demand Areas for Chartered Accountants, and Banking, Payments & Currency Systems provide actionable career and business intelligence.

Further enhancements include Regional Integration & Market Access (EAC, COMESA, AfCFTA) and an overview of Society & Culture, facilitating smoother professional and social integration.

It is our sincere hope that this Global Career E-Kit will serve as a valuable and practical guide, enabling members to confidently achieve their professional goals in Kenya.



GENERAL INFORMATION

When someone first comes to Nairobi, the first thing they notice is the weather.

It feels calm and welcoming. Nairobi is neither very hot nor very cold.

Most days are pleasant, with sunshine during the day and a cool evening breeze.

Nairobi stays comfortable throughout the year. January and February are warm and sunny. March to May bring long rains, turning the city green, with cooler evenings and sudden showers.

From June to August, the weather feels like a mild winter—cool mornings, sunny days, and light jackets at night. October and November have short rains, while December is clear and comfortable.

Because of this mild climate, clothing is simple. Light cotton clothing is suitable during the day, and a sweater or light jacket is sufficient in the evenings. An umbrella is useful during the rainy months.

Nairobi has a population of about 4.5 million, with a metropolitan population of nearly 9 million. The Indian community is estimated at 60,000–70,000, making it the largest Indian population in Kenya.

Many Indians settle easily in areas like Westlands, Parklands, Kilimani, and Lavington.

With English widely spoken, familiar food, and friendly people, Nairobi soon feels like home.

Places to Visit During Your Stay in Kenya

Mombasa

Imagine arriving in Mombasa, where the ocean breeze welcomes you. Life here moves slowly, with the sea, history, and warm smiles blending together. Nyali offers peaceful mornings, palm trees, and sea views. Mombasa's beaches are wide and soothing, with warm water and gentle waves. A short drive south takes you to Diani Beach, known for its soft white sand and blue waters.

Mombasa's culture blends Swahili, Arab, African, and Indian traditions. Mosques, churches, and temples exist side by side. Old Town tells stories through its narrow streets and carved doors.

Street food includes samosas, bhajias, grilled corn, and coconut water. Indian restaurants are easily available, including vegetarian and Jain options. Mombasa has a population of around 1.2 million, with an Indian community of about 30,000.

Eldoret

Eldoret feels calm, green, and open. Because of its high elevation, the weather stays pleasant all year. It is famous for world-class runners and a disciplined lifestyle.

Life is less crowded, organised, and peaceful.

Food is fresh and straightforward, with local dishes, milk, vegetables, and nyama choma.

A small but active Indian community supports a few vegetarian-friendly restaurants.

Eldoret's population is about 500,000, with an Indian population of around 3,000–5,000.

Mount Kenya:-

Mount Kenya is a place of great natural beauty and quiet strength. As you move closer, the mountain rises slowly, covered with forests, clouds, and fresh air. It feels calm, powerful, and deeply peaceful.

Trekking on Mount Kenya is a special experience. The trails pass through thick forests, open moorlands, and rocky paths. Along the way, you see tall trees, wild flowers, and unique alpine plants.

Clear rivers flow down from the mountain, forming beautiful waterfalls and streams. The water is fresh and cold, and the sound is soothing. Many local herbs and medicinal plants grow naturally in this region.

Wildlife may be seen in the lower forest areas. Birds, monkeys, and antelopes are common sights. The higher you go, the quieter and more open the land becomes.

For trekking, entry tickets are required as Mount Kenya is a national park. Fees depend on whether you are a resident or a visitor and the number of days. Licensed local guides are strongly recommended for safety and direction.

Treks can range from easy walks to challenging climbs. Good shoes, warm clothing, and steady preparation are essential. Mount Kenya rewards patience, respect, and love for nature.

Immigration rules:-

Kenya has replaced most traditional visas with an Electronic Travel Authorisation (eTA) system. All foreign nationals, except citizens of a few exempt countries (mainly African states), must apply for an eTA online before travelling to Kenya. The standard eTA allows entry for tourism, business meetings, or short visits and is usually valid for a single entry. The current government charge for an eTA is approximately USD 30–32.50, excluding minor processing charges levied by the portal. Applications are processed through the official platform of the Kenya Immigration Service.

Visitors entering Kenya are normally granted a Visitor's Pass at the port of entry. This pass is typically issued for up to 90 days. If a visitor wishes to stay longer, an extension can be applied for while in Kenya. Extensions are granted at the discretion of immigration authorities, subject to justification and payment of the prescribed fee, which varies depending on the length of extension and status of the visitor.

Foreign nationals intending to work or engage in business activities in Kenya must obtain a Work Permit or Special Pass before commencing any activity. A Special Pass is generally used for short-term assignments and attracts a fee of approximately USD 200, plus a processing charge. Regular employment permits, such as Class D (Employment), require a non-refundable processing fee of KES 20,000 and an annual issuance fee of KES 500,000. Professional and business permits (such as Class C or Class G) carry similar processing fees, with annual permit fees of around KES 250,000.

Kenya has also introduced a Digital Nomad (Class N) Permit for remote workers earning income from outside Kenya. The current charges include an application fee of about USD 200 and an annual permit fee of approximately USD 1,000, subject to meeting income and documentation requirements.

Dependants of valid work-permit or permanent-residence holders must apply for a Dependant Pass. The applicable fee generally ranges between KES 10,000 and KES 20,000, depending on the principal applicant's status. Students pursuing studies in Kenya must hold a Student Pass, which typically costs around USD 100, in addition to a small processing fee.

For long-term settlement, Kenya offers Permanent Residence under specific categories. The current Processing fee is KES 50,000, while the issuance fee is approximately KES 750,000. Citizenship-related applications, such as citizenship by marriage or dual citizenship, attract separate charges as prescribed under Kenyan immigration regulations.

All immigration fees are subject to revision through Kenya Gazette Notices, and compliance with permit conditions is strictly enforced.



GENERAL INFORMATION

1.1 About Kenya — Snapshot

- Official name: Republic of Kenya
- Capital: Nairobi
- Population; 52.4 million (2024 estimate).
- Area: ~580,000 sq. km
- Languages: Kiswahili (national), English (official & business), many indigenous languages
- Currency: Kenyan Shilling (KES)
- Dialing code: +254
- Internet domain: .ke

Kenya lies on the equator with varied topography: coastal plains, plateaus, the Rift Valley, highlands and semi-arid regions. Nairobi functions as the commercial and administrative hub. Kenya's legal and administrative systems reflect its British common-law heritage, and business is usually conducted in English.

1.2 Demographics, Society & Culture

Ethnic diversity: at least 40 principal ethnic groups (e.g., Kikuyu, Luo, Kalenjin, Luhya, Kamba, Maasai), with an active Indian/Kenyan Asian community that has long been involved in commerce and professional services.

Religion: predominantly Christian; sizeable Muslim community along the coast and Nairobi; freedom of religion is protected.

Urban centres: Nairobi (capital), Mombasa (coast), Kisumu (Lake Victoria), Nakuru, Eldoret, Naivasha, Nyeri.

Language & etiquette: Greetings in Kiswahili (e.g., "Jambo", "Habari") are appreciated. Business etiquette tends to be formal, with appointments and punctuality valued in urban corporate settings.

1.3 Climate & Travel

Climatic patterns: temperate highlands, hot coastal belt; two rainy seasons — long rains (April–June) and short rains (October–December).

Tourism highlights: Masai Mara (Great Migration), Amboseli (elephants and Kilimanjaro views), Tsavo, Lake Nakuru (flamingos), Nairobi National Park, coastal beaches (Diani, Watamu, Malindi). From Jan 2024 ETA the Government has visa system for most visitors.

1.4 Economy — Structure & Outlook

Growth & macro: Kenya is one of East Africa's largest economies and a regional hub for trade, finance and transport. In 2023 real GDP growth has been around 5.4%.

Key sectors: services (finance, ICT, tourism), agriculture (tea, coffee, floriculture), manufacturing, construction, logistics, energy. Nairobi is a leading tech hub in Africa ("Silicon Savannah"), with growing fintech and startup activity.

Trade partners & patterns: Kenya exports tea, cut flowers, horticultural produce and imports machinery, petroleum products, steel and chemicals. Trade with India is substantial. In FY 2023-24, there has been a shift in trade balance in India's favour.

1.5 Regional Integration & Market Access

Kenya is a member of the East African Community (EAC), COMESA and AfCFTA (African Continental Free Trade Area). Kenya is also a member of United Nations Office at Nairobi (UNON). These regional mechanisms enable preferential trade within Africa and can provide substantial market access for firms operating from Kenya. For exporting and cross-border logistics, Mombasa Port and Nairobi's air links are critical assets.

1.6 Banking, Payments & Currency

Banking system: well-developed, with international (Standard Chartered, ABSA) and strong local banks (KCB, Equity). International Indian banks (Bank of Baroda, Bank of India) have presence.

Payments: M-Pesa (mobile money) is ubiquitous and frequently used for salary disbursements, vendor payments and retail transactions.

Foreign exchange: KES/USD rates fluctuate; corporate payroll or allowance packages sometimes include partial USD components for expatriates.

1.7 Employment Market & Opportunities for Chartered Accountants

Demand areas: audit (Big Four), corporate finance, banking, tax advisory, internal audit, risk management, consulting and corporate roles (CFO, Finance Directors). Indian Chartered Accountants with strong IFRS, audit and taxation experience are competitive.

Local practice requirements: to sign statutory audit reports in Kenya, accountants generally must be registered with ICPAK (Institute of Certified Public Accountants of Kenya). ICPAK is the local regulator

1.8 Industry Regulators & Trade Bodies

Financial Regulatory Institutions

Central Bank of Kenya (CBK) – among other roles, the principal object of the Bank shall be to formulate and implement monetary policy directed to achieving and maintaining stability in the general level of prices

Capital Markets Authority (CMA) – The CMA is therefore a regulating body charged with the prime responsibility of supervising, licensing and monitoring the activities of market intermediaries, including the stock exchange and the central depository and settlement system and all the other persons licensed under the Capital Markets Act

Nairobi Securities Exchange – provides securities trading facility

Major Sources of Finance

- Development Bank of Kenya (DBK)
- East African Development Bank (EADB)
- Kenya Commercial Bank (KCB)
- Eastern And Southern African Trade And Development Bank (PTA Bank)
- Industrial and Commercial Development Corporation (ICDC)
- International Finance Corporation (IFC)
- Industrial Promotion Services Ltd (IPS)
- African Development Bank AFDB

1.9 Typical Expatriate Remuneration & Perks

Common elements of competitive packages in Kenya:

- Base salary (KES or USD)
- Housing (furnished accommodation provided or allowance)
- Vehicle + driver or transport allowance
- Family medical insurance (often comprehensive)
- Annual/bi-annual home travel allowance
- School fees support for children (negotiated case -by-case)
- Relocation and settling-in allowances

Many companies may include some/all perks; Our Chapter can advise during negotiations. Expect the highest income tax slab to apply for high earners.

For Job seekers, please seek clarity on taxable allowances versus reimbursements, insist on written tax-grossing if employer promises a tax-net salary, and request caps or explicit limits for school fees or housing allowances.

1.10 Immigration — Visas, Work Permits & Steps Key categories & sample official fees (verify current fees online):

- **ETA (Electronic Travel Authorisation):** for short visits. The fees USD 30, valid for 90 days in many cases. "Travelers should always verify latest ETA rules and fees via www.etakenta.go.ke prior to travel.
- **Special Pass:** for short-term assignment, the fees is approx USD 200/month, typically issued for an initial 3 months).
- **Self-Employment Permit (investment):** The official fee KES 100,000/year and suggests a minimum investment ~USD 100,000 to obtain the permit.
- **Work Permit (employment):** The fee around KES 500,000/year (employer typically pays). Work permits are usually employer-sponsored and renewable (commonly issued for up to two years).
- **Student Permit:** fee noted as USD 100/year.
- **Dependant Pass & Re-entry:** Dependant pass fees and re-entry pass-verify exact amounts before application.

Typical employer-sponsored work permit process (practical):

1. Employer assesses local labour sourcing obligations and formulates justification for hiring expatriate.
2. Employer prepares and submits online work permit application to Directorate of Immigration (company documents, job contract, proof of qualifications, tax registration, business permit).
3. Await approval; once granted, expatriate completes any required entry authorisation (ETA /visa), medical checks, and local registration steps.
4. Apply for dependants' endorsements where applicable and comply with renewal timelines.

Important: immigration rules and fees are time-sensitive. Always use official immigration portals and/or licensed immigration consultants.

1.11 ICPAK Membership & Local Recognition

If you are considering practice or business set-up:

- 1. Decide legal form:** sole proprietor, partnership, private limited company or branch.
- 2. Register business:** Business Registration Service (BRS) — register company name, obtain registration certificate and PIN (KRA).
- 3. Licences & sector permits:** for certain sectors (financial services, healthcare, education) additional licences or county approvals are required.
- 4. ICPAK & professional compliance:** for audit or accountancy practice, register firm with ICPAK and ensure local partner/office rules are complied with.
- 5. Staff & Kenyanisation:** document training and transfer programs where expatriate hires are used to meet immigration requirements.
- 6. Tax & payroll setup:** register for PAYE, VAT (if required), NHIF and NSSF.

1.12 Living in Kenya Housing, Education & Health

- **Housing:** popular expatriate neighborhoods in Nairobi include Karen, Westlands, Lavington, Kilimani, Muthaiga and Gigiri. Gated compounds with security are common.
- **Education:** international schools offer British, American and IB curricula. School fees vary widely; early application is recommended.
- **Healthcare:** private hospitals serving expatriates include Aga Khan University Hospital (Nairobi), The Nairobi Hospital and MP Shah. Obtain comprehensive international medical cover that includes evacuation for serious care.

1.13 Security & Everyday Safety

Exercise common-sense precautions in urban areas avoid walking alone late at night in unfamiliar neighbourhoods, keep valuables secure and use reputable transport services. Gated accommodation, security guards and safe-deposit arrangements are common in expatriate life. While working conditions are generally cordial, some care is advised because of prevailing insecurity in some areas.

1.14 Practical Relocation Checklist (Concise)

Pre-departure

- Confirm visa/ETA/permit required and collect employer-sponsored documents.
- Request ICAI Certificate of Good Standing and transcripts (ICAI contact details are in the original E-Kit).
- Arrange international medical insurance, copies of medical records and prescriptions.
- Obtain attested copies of personal documents (marriage cert, birth certs for children) for immigration and school enrolment.
- Research housing and school options; reserve temporary accommodation for the first 2–4 weeks.

On arrival

- Finalize local bank account (bring identification and employment letter).
- Register with employer for PAYE and statutory deductions.
- Obtain required local mobile/Sim and residence services.
- Meet with Nairobi Chapter contacts (networking and local guidance)

1.15 Useful Contacts

- High Commission of India — Nairobi
- Assistant High Commission — Mombasa
- ICPAK — local professional body for accountants.
- Kenya ETA Portal — check the official ETA site for updated procedures and fees.

The Kenya Revenue Authority was established by an Act of Parliament, Chapter 469 of the laws of Kenya, which became effective on 1st July 1995. KRA is charged with collecting revenue on behalf of the government of Kenya.

The core functions of the Authority are: -

- To assess, collect and account for all revenues in accordance with the written laws and the specified provisions of the written laws.
- To advise on matters relating to the administration of, and collection of revenue under the written laws or the specified provisions of the written laws.
- To perform such other functions in relation to revenue as the Minister may direct.

This document provides a summarised overview of Kenya's 2025/2026 tax framework, including Personal Tax, Corporate Tax, Withholding Tax, VAT, Capital Gain Tax and Penalties.

1. Personal Income Tax Summary

Any earnings or profits from employment or services provided are subject to income tax. Wages, salaries, leave pay, sick pay, commissions, gratuities, travel, entertainment, and other perks are all considered gains or profits from employment.

1. Annual Tax Rates for Individuals is as follows:

Rates shown are Annual Income Bands

Tax bands	Income Band	Rate (%)
On the first	0–288,000	10
On the next	288,001–388,000	25
On the next	388,001–6,000,000	30
On the next	6,000,001–9,600,000	32.5
Excess over	9,600,000+	35

Annual Individual Tax Reliefs are as follows:

Personal relief	KES 28,800
Insurance relief	KES 60,000
Interest Relief on Mortgages	KES 360,000
Relief Registered Pension (Capped to lower of 30% pensionable income, Actual Contribution made or Ksh 360000)	KES 360,000
Relief on Medical fund for Post retirement	KES 180,000

2. Corporate Tax Summary

Businesses are taxed as follows:

Companies	Rate of Tax
Resident Companies	30%
EPZs (Export processing zones)	
First ten years	Exempt
Next ten years	25%
Thereafter	30%

SEZs (Licensed Special Economic Zone)	
First ten years	N/A
Next ten years	10%
Thereafter	15%
Local Assembling of Motor Vehicle	15%
Residential rental income tax	7.5% (Periods prior to January 2024 attract 10%)
Turnover tax	3%
Dividend distribution tax on untaxed gains or profits	30%
Income of a registered unit trust, collective investment scheme or a Real Estate Investment Trust	Exempt
Investee companies of Real Estate Investment Trusts	Exempt
NIFC-A Certified Companies (Nairobi International Financial Centre Authority)	
Corporate Tax - First 10 years	15%
Corporate Tax - Next 10 years	20%
NIFC-A Certified Companies (Nairobi International Financial Centre Authority)	
NIFC-A Certified Companies (Nairobi International Financial Centre Authority) Dividends Paid	Exempt
Carbon Markets Exchange (Certified by NIFC-A)	
First 10 years	15%
Thereafter	30%

3. Withholding Tax Summary

Withholding Tax is applicable as follows:

Category	Description / Notes	Residents %	Non-Residents %
Dividends	Corporate shareholding >12.5%	Exempt	15%
	Corporate shareholding <12.5%	5%	15%
	Individual shareholding	5%	15%
	EAC citizens	-	5%
	Paid by SEZ	-	-
Interest	Deemed interest	-	15%
	Bearer instruments (general)	25%	25%
	Bearer bonds > 2 years	15%	15%
	Bearer bonds > 10 years	10%	-
	Other interest	15%	15%
Qualifying Interest	Housing bonds	10%	-
	Bearer instruments	20%	-
	Other qualifying interest	15%	-
Management, Professional & Training Fees	> KES 24,000 per month	5%	20%
	EAC countries	-	15%
	Paid by SEZ	-	5%
Contractual Fees	Building, civil & engineering services > KES 24,000	3%	20%
Rent / Leasing	Immovable property	10%	30%
	Other (excl. aircraft, engines, locomotives, rolling stock)	-	15%
Royalties	-	5%	20%
Goods supplied to a public entity	-	0.50%	5%
Digital Marketplace	Making or facilitating payments	5%	20%
	Payment on a digital marketplace	5%	20%
Gaming / Betting	Withdrawals from betting/gaming	5%	20%
	Withdrawals by punters	5%	5%
Digital Content Monetization	-	5%	20%
Insurance / Reinsurance Premiums	Except for aircraft	-	5%

National Carrier Payments	Specialized technical, maintenance, compliance, training, digital systems support (not available in Kenya)	-	20%
Commissions	Insurance brokers	5%	Not specified
	Others	10%	Not specified
Oil & Gas Sector	Natural resource income	5%	20%
	Service fee paid by contractor/ licensee with no PE	-	10%
	Dividend	5%	10%
	Interest	15%	15%
	Management & professional fees	5%	10%
Telecommunication Service Fee	-	-	5%
Sporting & Entertainment	Non-resident performers	-	20%
Sales Promotion, Marketing, Advertising, Transportation of Goods	-	5%	20%
Shipping Business Income	-	2.5% / 3%	-
Trust Beneficiaries	Disbursement of deemed income	25%	-
SEZ Payments	Payments by SEZs, developers, operators	-	10%

4. VAT Summary

VAT applies to:

- Taxable supplies of goods and services in Kenya
- Imported goods and services

Liability to account for VAT

- Local supplies: Supplier
- Imported goods: Importer (collected by Customs)
- Imported services: Importer (paid directly to the Commissioner)

VAT Rates are as follows:

Category	Rate
Standard rate	16%
Zero rate	0%
Exempt	Exempt

Mandatory registration threshold: KES 5 million annual taxable turnover

Voluntary registration and Group VAT registration available upon application and subject to conditions by KRA

VAT is Payable as follows:

Taxpayer Type	4th Month	6th Month	9th Month	12th Month	Final Tax (Balance)
Agricultural Enterprise	0%	0%	75%	25%	Pay balance after year-end
All Other Taxpayers	25%	25%	25%	25%	Pay balance after year-end

5. Capital Gains Tax Summary

Capital Gain Tax Rates are as follows:

Capital Gain Tax Rates	15% (standard rate, w.e.f. 1 Jan 2023).
	5% (special rate w.e.f. 27 Dec 2024 for NIFCA-certified investors: ≥KES 3B investment held ≥5 years).
Transactions Subject to CGT	Transfer of property in Kenya (excluding NSE-listed securities).
	Sale of shares/interests deriving >20% of value from Kenyan immovable property.
	Disposal of shares in a Kenyan company where seller held ≥20% within 365 days.
	Disposal by non-resident holding >20% of Kenyan company.
	Sale of shares in foreign entities deriving >20% value from Kenyan immovable property.

Key Exemptions	Corporate restructurings (group must exist ≥24 months).
	Transfer to 100% family-owned companies.
	Land ≤ KES 3M; agricultural land ≤50 acres outside municipality.
	Owner-occupied home (3+ years).Transfers between spouses/former spouses/immediate family.
	Transfers within 2 years of probate.
	Transfers to registered family trusts.
	Gains by SEZ developers/operators/enterprises.
	Securities listed on CMA-licensed exchanges.
Special Rule	If a property is transferred tax-free and then sold within <5 years in a taxable deal, the original adjusted cost must be used.

6. Penalties Summary

Tax Type / Offense	Penalty / Fine
Income Tax / PAYE / VAT / Excise / Rental / CGT / Turnover / Stamp Duty	Late filing: Higher of % of tax due or fixed KES amount Late payment: 5% of tax due + 1% per month interest
Withholding Taxes (WHT / VAT / Rental)	Failure to withhold/pay: 10% of tax involved Late payment: 5% of tax due
Registration / Documentation / Record Keeping	Failure to register/deregister: KES 100k–200k per month Failure to maintain records / ETR / provide access: KES 1M or imprisonment ≤3 yrs, or both
Fraud / False Statements / Tax Avoidance	False/misleading statement: 200% of tax shortfall, adjusted for repeat or voluntary disclosure Tax avoidance / fraudulent refund: Double tax avoided / claimed
Special / Other	Failure to honour commissioner summon: KES 10k–100k EPZ return failure: KES 2,000 per day Non-compliance with CRS: KES 20k–1M or imprisonment

Details about MoU/MRA

Moving Towards Qualification Reciprocity to promote Global mobility

Recent years have seen remarkable growth in trade and business globally and there is need to develop the accountancy profession across the Globe and reduce the barrier of exchange of professional services across the countries in order to promote the profession.

Further, ICAI has the substantial technical competence and there is a need to provide technical support and competence to countries which lack the basic accounting infrastructure. In order to achieve this objective, ICAI has identified countries of prominence to enter into MoUs/MRAs for qualification reciprocity. Further in order to build the image of ICAI globally, it has been entering into Technical Cooperation with developing and under-developed countries to develop/support the Accountancy Infrastructure in the respective country

The ICAI's current endeavor is to provide mobility to its accountants by having the ICAI qualification recognized in different parts of the World. Taking globally the mission of Indian Chartered Accountancy profession in this era of globalisation, the Institute of Chartered Accountants in India (ICAI) has signed MoUs, MRAs and Technical Cooperation Agreements with various accounting bodies of the world.

The complete details of MoU and MRAs are available on ICAI website https://www.icai.org/new_post.html?post_id=5617

Intent of MoUs/ MRAs

- These agreements are a step forward in increased mobility to professionals at either end and would herald a new dimension for business globally.
- It also puts the accountancy institutes on global radar to play the leadership role in addressing new challenges before profession.
- The aim is to work together to develop a mutually beneficial relationship in the best interest of members, students and their organizations.
- The trends in the accountancy market are changing in India, we find that more and more of our new members take up the employment in foreign market, again the focus is more on for professional accountants in business as a different interface for assurance services is required.
- The MoUs provide an opportunity to the ICAI members to expand their professional horizon.
- These agreements foster working relations between the two accounting institutes.

Information Resource

ICAI Members needs to have following criteria to gain Membership of other Institute:

- Good standing Certificate of ICAI E Mail: goodstanding@icai.in Phone: +91 120-3045 997
- Please Note: The issuance of Good standing Certificate requires fulfillment of CPE completion, payment of membership fees status and disciplinary clearance at the end of ICAI. Please contact the Institute after 10 days if Good standing Certificate is not received by you on goodstanding@icai.in. No hard copy of GSC will be provided.

For obtaining Transcripts

- Kindly visit: <http://icailexam.icai.org/>
- Click on the Post Qualification Applications link on Homepage
- Click on Apply for Duplicate Certificate, Duplicate Marksheet/ Transcript/ Attestation
- Make online payment towards fee for issuance of transcript/ Attestation including 18% GST
- Send self-attested hard copy of all the marksheets, pass certificates, membership certificate (if member), member card (downloaded from SSP) and payment voucher to enable us to process your transcript to:



FAQs for Members Located Outside India



Q.1) What is the procedure to be followed by a member of the Institute residing abroad to keep his membership active?

Ans. A member of the Institute is currently required to pay a sum of Rs. 1770/- (including GST) if he is an Associate member only or Rs.5310/- (including GST) if holding COP also or Rs. 3540/- (including GST) if he is a Fellow member or Rs. 8260/- (including GST) if holding COP also for the renewal fees membership every year.

However, for a member who is senior citizen having attained the age of 60 year as on 1st April & not holding COP, the fee shall be Rs. 1298/- (including GST) if he is an Associate member and Rs.2714/- (including GST) if he is a Fellow member. The payment of membership fee becomes due on 1st of April, every year and is payable by 30th of September of that year. A member residing abroad can keep his membership active by remitting the annual membership fee online through Self Service Portal (SSP Portal) of the Institute.

Q.2) What is the currency and the manner in which membership fees can be paid by members residing abroad ?

Ans: The amount of membership fee has been fixed in Indian rupees. Membership fees can be paid online through logging into Self Service Portal (SSP) by visiting the Institute's website or clicking on the link:

<https://eservices.icai.org/per/g21/pub/1666/SelfServices/templates/Login%20Folder21052019122446/Login%20Folder/ICAI%20Phase%20II%20Login%20Page521052019122546.html>

The path to pay annual membership/COP is given as follows.

Logon to SSP & Click on Member Functions>> Member module>>Annual Renewal Form & pay the annual membership fees/cop fees.

Q.3) Can the members pay their fees On line?

Ans: Yes, Membership fees can be paid online only through logging into Self Service Portal (SSP) by visiting the Institute's website or clicking on the link:

<https://eservices.icai.org/per/g21/pub/1666/SelfServices/templates/Login%20Folder21052019122446/Login%20Folder/ICAI%20Phase%20II%20Login%20Page521052019122546.html>

The path to pay annual membership/COP is given as follows.

Logon to SSP & Click on Member Functions>> Member module>>Annual Renewal Form & pay the annual membership fees/cop fees.

Q.4) Can the members submit the relevant forms by email?

Ans: No. Members can submit certain forms viz form 3 – fellowship, form 6 - for grant of COP, form 9 - for restoration of membership, form 117- for firm name approval and form 18- for registration of firm only though online mode through Member functions/Firm Functions by logging into Self Service Portal (SSP).

Q.5) What are the consequences if the annual membership fee is not paid within the stipulated time ?

Ans: If the membership fee is not remitted before 30th September, the name of the member would be removed/certificate of practice cancelled with effect from 1st October of the year concerned. The member cannot use the designation Chartered Accountant or the qualification ACA or FCA as the case may be. In the case of members holding certificate of Practice his right of practice will cease and his association, if any, with firm of Chartered Accountants in India as a partner etc will also come to end.

Q.6) In the event of removal of membership, what is the procedure for restoration of membership?

Ans: A member, whose name has been removed from the Register of Members and desirous of Restoration of name in Register of Members -is required to apply in prescribed Form No.9 (Regulation 19) online through SSP Portal through the following path.

Logon into SSP Portal>>Member Functions>>Other Forms>>Member Restoration (Form 9). The total fees payable will be calculated by the Portal automatically while submitting Form 9.

Restoration of name with retrospective effect will be made provided application for restoration in Form 9 along with membership fee and COP fee (if holding COP) and restoration fee is received within the same financial year.

FAQs for Members Located Outside India

Q.7) (a) Whether an Associate Member of the Institute practicing abroad is eligible to become Fellow Member ?

(b) Whether a member's service as a paid assistant outside India with a firm of chartered accountants can be recognized for the purpose of fellowship?

Ans. (a) Only members who being associates and who have been in continuous practice in India for atleast five years are eligible to apply for admission to fellowship on payment of prescribed fee and submission of Form '3' [Section 5(3) of the Chartered Accountant Act,1949].

(b) The member working as a paid assistant with a foreign firm of chartered accountants outside India is eligible for admission as a fellow member.

Q.8) What is the procedure to become a fellow member?

Ans. Any Active Associate member of the Institute who has been doing continuous practice in India or been in Employment or both for at least five years and has continuous membership of the Institute is eligible to take Fellow membership of the Institute (Section 5(3) Regulation 5(3)).

An Associate member of the Institute can apply for becoming Fellow member in prescribed Form 3 online through SSP Portal through the following path.

Logon into SSP Portal>>Member Functions>>Other Forms>>Form 3 (FCA). The total fees payable will be calculated by the Portal automatically while submitting Form 3.

The details of fee payable for FCA is as under: -

- (i) Admission fee - Rs. 2950/- (including GST)**
- (ii) Fellow Membership fee - Rs. 3540/- (including GST)**
- (iii) Certificate of Practice fee (if intends to hold) - Rs. 4720/- (including GST)**



Frequently Asked Questions (FAQs) on New Scheme of Education and Training



SECTION 1: GENERAL FAQs

Q 1.1: When was the New Scheme of Education and Training launched?

Ans.: The New Scheme of Education and Training was launched on CA Day, i.e. 1st July, 2023.

Q 1.2: What is the structure of Chartered Accountancy Course under the New Scheme of Education and Training?

Ans.: The New Scheme of Education and Training has three levels – Foundation, Intermediate and Final including Self-Paced Online Modules.

Q 1.3: How to register under the New Scheme of Education and Training?

Ans.: Students need to register for Foundation/ Intermediate/ Final level under the New Scheme of Education and Training through Self Service Portal (SSP) at the link <https://eservices.icai.org/>.

Q 1.4: Where can we write for any further queries?

Ans.: You may write to the Board of Studies at bosnoida@icai.in for further queries.

SECTION 2: FOUNDATION COURSE

Q 2.1: When can I register for Foundation Course?

Ans.: Candidates may register in Foundation Course after passing Class 10th Examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 2.2: What is the fee for Foundation Course?

Ans.: Fee for Foundation Course is Rs.9,000/- which is to be paid at the time of registration. This fee is inclusive of Prospectus for CA Course and Study Material of Foundation Course.

Q 2.3: Where can I get the Prospectus for CA Course and Study Material of Foundation Course?

Ans.: After successful registration in the Foundation Course, the student will receive an e-mail bearing the login credentials for ordering the Study Material through Centralized Distribution System (CDS) Portal. Prospectus for CA Course will be delivered to the student along with the Study Material, whenever ordered by the student. However, the soft copy of Prospectus is web-hosted at Institute's website i.e. www.icai.org

Q 2.4: When will I get the Study Material of Foundation Course?

Ans.: Study Material of Foundation Course is available on the BoS Knowledge Portal at the link <https://www.icai.org/post/new-scheme-of-education-and-training> Hard copy of the Study Material is available for ordering on Centralized Distribution System (CDS) Portal upon confirmation of registration in Foundation Course.

Q 2.5: I have already registered in Foundation Course after passing Class 10th Examination and presently I am in Class 11. When I will be eligible for Foundation Examination and under which Scheme of Education and Training?

Ans.: Your first attempt for Foundation Examination under New Scheme of Education and Training will be after appearing in Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 2.6: I have already registered in Foundation Course and presently I am in Class 12. When I will be eligible for Foundation Examination and under which Scheme of Education and Training?

Ans.: Your first attempt for Foundation Examination under New Scheme of Education and Training will be after appearing in Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 2.7: When I can register in Foundation Course to become eligible for January/May/September Foundation Examination.

Ans.: You should register for Foundation Course with the Board of Studies of the Institute for a minimum period of four months on or before the 1st day of the month in which the examination is held. For example:



Frequently Asked Questions (FAQs) on New Scheme of Education and Training



For Foundation Examination to be held in the month of May	On or before 1st January of that year
For Foundation Examination to be held in the month of September	On or before 1st May of that year
For Foundation Examination to be held in the month of January	On or before 1st September of previous year

Before appearing in the Foundation Examination, you should also have appeared in Class 12th Examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto.

Q 2.8: Do I need to fill any separate form for appearing in Foundation Examination?

Ans.: Yes. In order to appear in the Foundation Examination, you will have to submit Examination Form online which usually opens two months prior to each Foundation Examination.

ICAI also makes an announcement when the examination forms open for the forthcoming examination. You are advised to regularly visit the Institute's website for latest updates.

Q 2.9: What are the papers in Foundation Course?

Ans.: There are 4 papers in Foundation Course which are as under:

Paper 1: Accounting (100 marks)

Paper 2: Business Laws (100 marks)

Paper 3: Quantitative Aptitude (100 marks)

- Business Mathematics

- Logical Reasoning

- Statistics

Paper 4: Business Economics (100 marks)

Q 2.10: What will be the syllabus for Foundation Examination?

Ans.: The syllabus of Foundation Examination is available at the link

<https://www.icaai.org/post/new-scheme-of-education-and-training>.

Q 2.11: When are Foundation Examinations held?

Ans.: Foundation Examinations are held thrice a year in the months of January, May and September

Q 2.12: What is the examination pattern in Foundation Examination?

Ans.: Paper 1 & 2 are subjective type and Paper 3 & 4 are objective type.

Q 2.13: Is there negative marking in Foundation Examination?

Ans.: Yes, there is negative marking of 0.25 mark for every wrong answer in objective type papers.

Q 2.14: What is the passing criteria for Foundation Examination?

Ans.: A student is declared to have passed the Foundation examination, if he/she obtains at one sitting a minimum of 40% marks in each paper and a minimum of 50% marks in the aggregate of all the papers.

Q 2.15: What is the validity period of student's registration in the Foundation Course?

Ans.: The validity period for registration in the Foundation Course is for 4 years from the first eligible attempt in the Foundation Examination.

Q 2.16: Whether revalidation of registration is permitted at the Foundation level?

Ans.: Revalidation is not permitted at the Foundation level.



Frequently Asked Questions (FAQs) on New Scheme of Education and Training



SECTION 3: INTERMEDIATE COURSE

Q 3.1: How can I register for Intermediate Course?

Ans.: A candidate can register in Intermediate Course through either of the following two routes:

- (i) Foundation Route
- (ii) Direct Entry Route

Q 3.2: What is the eligibility criteria for registering in Intermediate Course through Foundation Route?

Ans.: Candidates after passing Foundation Examination and Class 12th examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government or the State Government as equivalent thereto, are eligible for registration to Intermediate Course through Foundation Route.

Q 3.3: What is the eligibility criteria for registering in Intermediate Course through Direct Entry Route?

Ans.: Graduates/Post-Graduates in Commerce (with minimum 55% marks) or Graduates/Post-Graduates other than in Commerce (with minimum 60% marks) or Intermediate level passed candidates of Institute of Company Secretaries of India/ Institute of Cost Accountants of India are eligible for registration to Intermediate Course through Direct Entry Route.

Q 3.4: I am pursuing the last year of Graduation. How can I join CA Course?

Ans.: You can register provisionally for the CA Intermediate Course through Direct Entry Route. After completing the Graduation with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration, you would become eligible to appear in Intermediate Examination.

Q 3.5: I have registered provisionally for Intermediate Course through Direct Entry Route and my Graduation result is awaited. When will I become eligible for Intermediate Examination?

Ans.: You will become eligible for Intermediate Examination after completing the Graduation Course with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration.

Q 3.6: I have secured requisite marks in Graduation and I am pursuing Post-Graduation. How can I join CA Course?

Ans.: You can register for the Intermediate Course through Direct Entry Route on the basis of marks secured in Graduation and appear in the intermediate Examination after completion of eight months of study period from the date of registration.

Q 3.7: I have not secured requisite marks in Graduation and I am pursuing Post-Graduation. How can I join CA Course?

Ans.: You can register provisionally for the Intermediate Course through Direct Entry Route during the last year of Post-Graduation. After completing the Post-Graduation with requisite marks and completion of eight months of study period in Intermediate Course from the date of provisional registration, you would become eligible to appear in Intermediate Examination. May please note that in case you did not score requisite marks in Graduation / Post Graduation, your provisional registration shall be cancelled and no credit shall be given for the theoretical education undergone.

Q 3.8: I have registered provisionally for Intermediate Course through Direct Entry Route. When will my registration get confirmed?

Ans.: If you have registered in the last year of Graduation, your Intermediate Course provisional registration will be confirmed after submission of marksheet of Graduation examination result with requisite marks. The marksheet should be submitted within six months from the date of appearance in the final year of Graduation examination.

Alternatively, if you have registered in the last year of Post-Graduation, your provisional registration will be confirmed after submission of marksheet of Post-Graduation examination result with requisite marks. The marksheet should be submitted within six months from the date of appearance in the final year of Post-Graduation examination.

Q 3.9: When are the Intermediate Examinations held and what is the cut-off date for registration in Intermediate Course for appearing in Intermediate Examination?



Frequently Asked Questions (FAQs) on New Scheme of Education and Training



Ans.: The Intermediate Examinations are held thrice a year in the months of January, May and September. Candidate should be registered in Intermediate Course for a minimum period of eight months on or before the 1st day of the month in which the examination is held. For example, a candidate should be registered in Intermediate Course:

For Intermediate Examination to be held in the month of May	On or before 1st September of previous year
For Intermediate Examination to be held in the month of September	On or before 1st January of that year
For Intermediate Examination to be held in the month of January	On or before 1st May of previous year

Q 3.10: What is the fee for Intermediate Course?

Ans.: Intermediate Course registration Fees is Rs.18,000/- (Both Groups).

Q 3.11: When will the students who registered through Direct Entry Route get Prospectus for CA Course?

Ans.: After successful registration in the Intermediate Course through Direct Entry Route, the student will receive an e-mail bearing the login credentials for ordering the Study Material through Centralized Distribution System (CDS) Portal. Prospectus for CA Course will be delivered to the student along with the Study Material, whenever ordered by the student.

Q 3.12: I wish to appear in one of the groups of Intermediate Examination at a time. Can I register for one group of Intermediate Course?

Ans.: You can appear in one of the groups of Intermediate Examination at a time but you need to register for both the groups of Intermediate Course.

Q 3.13: What are the papers in Intermediate Course?

Ans.: There are 6 papers in Intermediate Course which are as under

Group I

Paper 1: Advanced Accounting (100 marks)

Paper 2: Corporate and Other Laws (100 marks)

Paper 3: Taxation

Section A – Income-tax Law (50 marks)
Section B – Goods and Services Tax (GST) (50 marks)

Group II

Paper 4: Cost and Management Accounting (100 marks)

Paper 5: Auditing and Ethics (100 marks)

Paper 6: Financial Management and Strategic Management

Section A – Financial Management (50 marks)

Section B – Strategic Management (50 marks)

Q 3.14: How to get the Study Material of Intermediate Course?

Ans.: After successful registration in the Intermediate Course, the student will receive an e-mail bearing the login credentials for ordering the Study Material through CDS Portal.

Q 3.15: What will be the syllabus for Intermediate Examination?

Ans.: The syllabus Intermediate Examination is available at the link <https://www.icai.org/post/new-scheme-of-education-and-training>.

Q 3.16: What is the examination pattern in Intermediate Examination?

Ans.: There will be 30% case scenario/ case-study based MCQs and 70% descriptive questions in all the six papers of Intermediate Examination.



Frequently Asked Questions (FAQs) on New Scheme of Education and Training



Q 3.17: Is there negative marking in MCQ based questions in Intermediate Examination?

Ans.: There is no negative marking in MCQ based questions in Intermediate Examination.

Q 3.18: What is the passing criteria in Intermediate Examination?

Ans.: A student is declared to have passed in both the groups of Intermediate Examination simultaneously, if he/she –

(a) secures at one sitting a minimum of 40% marks in each paper of each of the groups and a minimum of 50% marks in the aggregate of all the papers of each of the groups, or

(b) secures at one sitting a minimum of 40% marks in each paper of both the groups and a minimum of 50% marks in the aggregate of all the papers of both the groups taken together.

Alternatively, a student is declared to have passed in a group, if he/she secures at one sitting a minimum of 40% marks in each paper of the group and a minimum of 50% marks in the aggregate of all the papers of that group. He/she can pass both the groups individually in different sittings.

Q 3.19: What is the criteria of securing exemption in paper(s) in Intermediate Examination and subsequently passing the Group

Ans.: If a student has appeared in all the papers in a Group and fails in one or more papers but secures a minimum of 60% marks in any paper or papers of that Group, he/she shall be exempted for that paper or papers in which he/she has secured 60% or more marks for the immediately next three following examinations. The student will be required to obtain a minimum of 40% marks in each of the remaining paper(s) and a minimum of 50% marks in the aggregate of all the papers including the exempted paper(s) to pass the Group.

If the student is not able to pass the said Group in the following three attempts and has exhausted the exemption granted to him/her, the student may opt for continuing of the said exemption to the subsequent examinations provided that he/she shall be required to obtain a minimum of 50% marks in each of the remaining paper or papers of that Group in order to pass that Group. This is known as Permanent exemption.

Q 3.20: What is the validity period of student's registration in the Intermediate Course?

Ans.: The validity period for registration in the Intermediate Course is for 5 years from the date of registration in the Intermediate Course which can be revalidated for 5 years with revalidation fee of Rs.400/-. Revalidation is permitted only once for Intermediate Course.

SECTION 4: FINAL COURSE

Q 4.1: When can I register for the Final Course?

Ans.: Student can register for the Final Course any time after passing both the groups of Intermediate Examination. At the time of registration for Final Course, students would also be registering for Self-Paced Online Modules.

Q 4.2: What is the fee for Final Course?

Ans.: Fee for registration in both the groups of Final Course is Rs.22,000/-.

Q 4.3: What are the papers in Final Course?

Ans.: There are 6 papers in Final Course which are as under:

Group I

Paper 1: Financial Reporting (100 marks)

Paper 2: Advanced Financial Management (100 marks)

Paper 3: Advanced Auditing, Assurance and Professional Ethics (100 marks)

Group II

Paper 4: Direct Tax Laws & International Taxation (100 marks)

Paper 5: Indirect Tax Laws (100 marks)

Paper 6: Integrated Business Solutions (100 marks)

(Multidisciplinary Case Study with Strategic Management)

Q 4.4: How to get the Study Material of Final Course?

Ans.: After successful registration in the Final Course, the student will receive an e- mail bearing the login credentials for ordering the Study Material through CDS Portal. The student may order the Study Material of Final Course as well as that of Self-Paced Online Modules SET A and SET B through CDS Portal. .



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The Study Material of Self-Paced Online Module Set C and Set D are available at the link : <https://www.icaai.org/post/new-scheme-of-education-and-training>

Q 4.5: When can I appear for the Final Examination?

Ans.: You can appear for the Final Examination if you have fulfilled the below eligibility criteria:

- Registered for the Final Course,
- Have completed Practical Training six months before the first day of the month in which the examination is to be held,
- Successfully completed Advanced Integrated Course on Information Technology and Soft Skills (Advanced ICITSS), and
- Qualified all the 4 Self-paced Online Modules.

Q 4.6: What is the examination pattern in Final Examination?

Ans.: There will be 30% case scenario/ case-study based MCQs and 70% descriptive questions in all the six papers of Final Examination.

Q 4.7: What will be the manner of assessment in Final Examination?

Ans.: Assessment for Paper-6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management) which is entirely case study based, would be open book examination. Assessment for all the other five papers would be through closed book examination.

Q 4.8: Is there negative marking in MCQ based questions in Final Examination?

Ans.: There is no negative marking in MCQ based questions in Final Examination.

Q 4.9: What is the passing criteria in Final Examination?

Ans.: A student is declared to have passed in both the groups of Final Examination simultaneously, if he/she

(a) secures at one sitting a minimum of 40% marks in each paper of each of the groups and a minimum of 50% marks in the aggregate of all the papers of each of the groups, or

(b) secures at one sitting a minimum of 40% marks in each paper of both the groups and a minimum of 50% marks in the aggregate of all the papers of both the groups taken together.

Alternatively, a student is declared to have passed in a group, if he/she secures at one sitting a minimum of 40% marks in each paper of the group and a minimum of 50% marks in the aggregate of all the papers of that group. He/she can pass both the groups individually in different sittings.

Q 4.10: What is the criteria of securing exemption in paper(s) in Final Examination and subsequently passing the Group?

Ans.: If a student has appeared in all the papers in a Group and fails in one or more papers but secures a minimum of 60% marks in any paper or papers of that Group, he/she shall be exempted for that paper or papers in which he/she has secured 60% or more marks for the immediately next three following examinations. The student will be required to obtain a minimum of 40% marks in each of the remaining paper(s) and a minimum of 50% marks in the aggregate of all the papers including the exempted paper(s) to pass the Group.

If the student was not able to pass the said Group in the following three attempts and has exhausted the exemption granted to him/her, the student may opt for continuing of the said exemption to the subsequent examinations provided that

He/she shall be required to obtain a minimum of 50% marks in each of the remaining paper or papers of that Group in order to pass that Group.

Q 4.11: What is the validity period of student's registration in the Final Course?

Ans.: The validity period of registration in the Final Course is for 10 years from the date of registration in the Final Course which can be revalidated every 10 years with revalidation fee of Rs.500/-.

SECTION 5: PRACTICAL TRAINING

Q 5.1: When can I commence Practical Training?

Ans.: After passing both the groups of Intermediate Examination and successfully completing Four Weeks Integrated Course on Information Technology and Soft Skills (ICITSS), you can commence Practical Training.

Q 5.2: What is the duration of Practical Training?

Ans: The duration of Practical Training is 2 years.

Q 5.3: What is the duration of Industrial Training?

Ans.: The duration of Industrial Training is for a period of 9 months to 12 months and is permitted during the last part of 2 years Practical Training.

Q 5.4: How many leaves will be permitted during Practical Training of 2 years?

Ans.: The articulated assistant are permitted to take 12 leaves in each year of Practical Training.

Q 5.5: What are the minimum rates of stipend payable to articulated assistants who are undergoing two years (under new scheme) and three years (under old scheme) of Practical Training?

Ans.: The current minimum rates of monthly stipend payable to articulated assistants who are already undergoing three years of Articleship are as below:

Stipend Payable per month			
Classification of the normal place of service of the articulated assistant	During the first year of training	During the second year of training	During the remaining period of training
Cities/Towns having population of 20 lakhs and above	4,000	5,000	6,000
Cities/Towns having population of 5 lakhs and above but less than 20 lakhs	3,000	4,000	5,000
Cities/Towns having a population of less than 5 lakhs	2,000	3,000	4,000

The revised minimum rates of monthly stipend payable to articulated assistants who are undergoing two years of Articleship under the New Scheme of Education & Training are recommended as below subject to amendment in Regulation 48.1:



Frequently Asked Questions (FAQs) on New Scheme of Education and Training



Classification of the Normal place of service of the articled assistant	During the First year of Training	During the second year of Training and excess leaves if any
(1)	(2)	(3)
(I) Cities/Towns having population of twenty lakhs and above	5,000	6,000
(ii) Cities/Towns having population of five lakhs and above but less than twenty lakhs	4,000	5,000
(iii) Cities/Towns having a population of less than five lakhs	3,000	4,000

Q 5.6: What is the minimum monthly stipend payable to industrial trainees?

Ans.: With effect from 1st July, 2023, the minimum monthly stipend payable to industrial trainees is Rs.15,000/-.

SECTION 6:

Integrated Course On Information Technology And Soft Skills (ICITSS) And Advanced Integrated Course On Information Technology And Soft Skills (ADV. ICITSS)

Q 6.1: What is Integrated Course on Information Technology and Soft Skills (ICITSS) and Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)?

Ans.: Integrated Course on Information Technology (ICITSS) is a combination of Orientation Course (OC) and Information Technology Training (ITT).

Advanced Integrated Course on Information Technology (AICITSS) is a combination of Management and Communication Skills (MCS) Course and Advanced Information Technology Training (Advanced ITT).

ICITSS and Advanced ICITSS are of 4 weeks each.

1 The revised stipend to articled assistants who are undergoing two years of Articleship under the New Scheme of Education & Training requires amendment in Regulation 48 and the same would be applicable from the date of change in regulation only.

Q 6.2: When is ICITSS to be undergone by a student?

Ans.: ICITSS is to be completed before commencement of Practical Training.

Q 6.3: When is Advanced ICITSS (AICITSS) to be undergone by a student?

Ans.: A student is required to complete AICITSS after completion of Practical Training but before appearing in Final Examination.

SECTION 7: SELF-PACED ONLINE MODULES

Q 7.1: What are Self-Paced Online Modules?

Ans.: As the name suggests, Self-Paced Online Module is a course which a student can learn and qualify at his/her own pace after registering for Final Course. Four self-paced online modules [SET A, SET B, SET C and SET D] encompassing different fields have been introduced in the New Scheme of Education and Training.

Q 7.2: What are the subjects in Self-Paced Online Modules?

Ans.: There are 4 sets in Self-Paced Online Modules, as under:

SET A: Corporate and Economic Laws (100 Marks) [Mandatory]

SET B: Strategic Cost & Performance Management (100 Marks) [Mandatory]

SET C: Elective (Choose one) (100 Marks)



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1. Risk Management
2. Sustainable Development and Sustainability Reporting
3. Public Finance and Government Accounting
4. The Insolvency and Bankruptcy Code, 2016
5. International Taxation
6. The Arbitration and Conciliation Act, 1996
7. Forensic Accounting
8. Valuation
9. Financial Services and Capital Markets
10. Forex and Treasury Management

SET D: Multidisciplinary (Choose one) (100 Marks)

1. The Constitution of India and Art of Advocacy
2. Psychology & Philosophy
3. Entrepreneurship and Start-Up Ecosystem
4. Digital Ecosystem and Controls

Q 7.3: What is the registration process for Self-Paced Online Modules?

Ans.: At the time of registration of Final Course, students would also be registering for Self-Paced Online Modules. The form for Final Course registration will have the option for selecting the subjects under Self-Paced Online Modules SET C and SET D. No separate fee is payable for registration of Self-Paced Online Modules.

Q 7.4: Whether papers in Self-Paced Online Modules are mandatory?

Ans.: SET A: Corporate and Economic Laws and SET B: Strategic Cost and Performance Management are mandatory Self-Paced Online Modules. SET C and SET D will be having 10 subjects and 4 subjects respectively. Student as per his/her interest, would have to select any one of the subjects from each SET C and SET D.

Q 7.5: What will be the manner of learning of Self-Paced Online Modules?

Ans.: The learning modules/ study materials for the Self-Paced Online Modules are available in the form of e-Books as well as on CDS Portal. In case of SET A and SET B, physical Study Material are available. Besides e-Books, video lectures of experts in the relevant subject area for Set C & Set D will be made available to the students. Video Lectures for Set A & Set B are already available.

Students would be required to complete the minimum prescribed learning hours for each Self-Paced Online Module for being eligible to appear in the respective examination.

Q 7.6: What will be the level of understanding required for SET A, SET B, SET C and SET D?

Ans.: Expert knowledge is expected in SET A and SET B. Working knowledge is expected in SET C and SET D.

Q 7.7: What is the requirement for qualifying Self-Paced Online Modules?

Ans.: A student is declared to have qualified a Self-Paced Online Module if he/she secures a minimum of 50% marks in that module. There will be no restriction on the number of attempts for each module.

Q 7.8: Is there any negative marking in Self-Paced Online Modules?

Ans.: There is no negative marking in examination of Self-Paced Online Modules.

Q 7.9: Will the marks secured in Self-Paced Online Modules be aggregated with the marks obtained in Final Examination for passing the Final Examination?

Ans.: The marks secured in Self-Paced Online Modules will not be aggregated with the marks obtained in the Final Examination.

Q 7.10: If a student was admitted to the Final Examination for or before November, 2023, clarify the self paced module he/she is required to qualify before appearing in November, 2024 CA Final exams?

Ans.: The students who were admitted to the Final Examination for November, 2023 attempt or before he/she is exempted from appearing in Self Paced Online Module Tests Set C and Set D. However, it is mandatory for them to qualify Set A and Set B before applying for membership



Frequently Asked Questions (FAQs) on New Scheme of Education and Training



Q7.11 Which Self-Paced Online modules a Student is required to qualify if he/she is admitted to the Final Examination of May, 2024 or have passed both groups of Intermediate examination under old scheme and completed 2.5 years of Practical Training till 31st October 2024 including excess leaves, if any, as well as Advanced ICITSS?

Ans.: He/she is exempted from appearing in Self-Paced Online Module Tests Set C and Set D. However, it is mandatory for such students to qualify Set A and Set B before applying for membership.

Q 7.12 If a student has cleared either of the groups upto November 2023 or before and cleared the remaining Group under Unit Scheme in May 2024 of Intermediate Course, which self paced Online module he/she is required to qualify before appearing in November, 2024 CA Final exams?

Ans.: The students are required to undergo and pass Self-Paced Online Modules SET A & SET B compulsorily on/before 10th October, 2024 to become eligible for Final Exam to be held in November 2024. However, the student is exempted from clearing the module SET C & SET D before examination, but it is mandatory for them to qualify SET C and SET D within six months from the date of Examination Announcement dated 22nd August, 2024 or before applying for membership whichever is earlier.

Q7.13 If a student has cleared both groups of Intermediate exams in May 2024 and completed AICITSS Exam along with 2.5 years of articleship training , including excess leave, on or before 31st October 2024. Which Self-paced Online module he/she is required to qualify before appearing in November, 2024 CA Final exams?

Ans.: The students are required to undergo and pass Self-Paced Online Modules SET A & SET B compulsorily on/before 10th October, 2024 to become eligible for Final Exam to be held in November 2024. However, the student is exempt from clearing the module SET C & SET D before examination, but it is mandatory to qualify SET C and SET D within six months from the date of announcement or before applying for membership whichever is earlier.

Q7.14 Which Self-Paced Online modules a student is required to qualify for appearing in May 2025 and onwards Final Examination?

Ans.: Students have to undergo and qualify Self-Paced Online Modules SET A, B, C, D as applicable. It may be noted that the students who have already appeared earlier in any CA Final Examination till May 2024 are allowed to qualify SET A and SET B before applying for membership.

SECTION 8: BUSINESS ACCOUNTING ASSOCIATE (BAA)

Q 8.1: How students can get certificate of Business Accounting Associate (BAA)?

Ans.: Students can apply for certificate of Business Accounting Associate (BAA) on fulfilment of following criteria:

- (a) Passed both the groups of Intermediate Examination
- (b) Completed the Practical Training
- (c) Completed Advanced Integrated Course on Information Technology and Soft Skills (AICITSS)
- (d) Qualified Self-Paced Online Modules, as applicable

SECTION 9: INTERNATIONAL CURRICULUM

Q 9.1: What are the key features of International Curriculum

Ans.: Key features of International Curriculum for students residing outside India are as under:

- (a) Similar curriculum for international students but for country specific papers
- (b) Virtual Soft Skills Training and Information Technology Training
- (c) Practical Training to be undergone under eligible Members of Accounting Bodies outside India recognized by the International Federation of Accountants (IFAC)

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