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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

L.D.-B. 6/2025

INSTITUTE OF CHARTERED ACCOUNTANTS ACT, No. 23 OF 1959

Order under Subsection (5) of Section 7

ORDER made by the President under subsection (5) of section 7 of the Institute of Chartered Accountants Act, No. 23 of 1959 read with paragraph (3) of Article 44 of the Constitution of the Democratic Socialist Republic of Sri Lanka.

ANURA KUMARA DISSANAYAKE,
President.

Colombo,
16th October 2025.

ORDER

The Order published in *Gazette Extraordinary* No. 14,874/4 of October 5, 1969 is hereby amended as follows: -

1. In paragraph 2 of that Order -

(1) by the repeal of sub-paragraph (2) of that paragraph, and the substitution therefor of the following sub-paragraph:-

“(2) The voting at the election shall be conducted manually, electronically or virtually. Any election which has been conducted in either manner shall not invalidate or affect the validity of such election.”;



- (2) by the addition immediately after sub-paragraph (2) of that paragraph, of the following new sub-paragraphs: -

“(3) The Council shall determine the voting method to be used for each election and shall notify all members of the Institute not less than thirty days prior to the date of such election together with details pertaining to the election and the procedure to be followed. Every member of the Institute, unless disqualified under the provisions of the Act, shall be entitled to vote at the election.

(4) Subject to the provisions of the Act, nothing in this Order shall be construed as prohibiting any member of the Institute who is not residing in Sri Lanka for the time being from voting or contesting in the election.”.

2. In paragraph 6 of that Order, by the addition immediately after sub-paragraph (5) of that paragraph, of the following new sub-paragraph: -

“(6) In case of virtual voting, the list of candidates shall be made available to the voter through the secured virtual voting platform, and the voter may accordingly select his preferred candidate through such platform.”.

3. In paragraph 10 of that Order -

- (1) in sub-paragraph (7)(a) of that paragraph, by the substitution for the words “by operators:”, of the following words:-

“by operators:

Provided however, a voter may be registered virtually through the designated virtual voting platform on the request of the voter, as per the prior written instruction provided by the Institute to the voter.”;

- (2) by the addition immediately after sub-paragraph (7) of that paragraph, of the following new sub-paragraph: -

“(8) In the case of virtual voting -

- (a) each member eligible to vote, shall be issued a secure electronic voting credential;
- (b) the identity of each voter shall be verified using appropriate electronic authentication methods including, where necessary, two-factor authentication;
- (c) votes shall be recorded, encrypted and stored in a manner which ensures accuracy, confidentiality and verifiability;
- (d) the online voting platform shall be available and accessible to the voter for not less than three hours;
- (e) the members of the Institute shall not be required to be physically present at the Institute to vote online and shall be permitted to vote remotely through the designated virtual voting platform.”.

4. By the insertion immediately after paragraph 13 of that Order, of the following new paragraph -

“Requirements for manual and electronic voting, to be applied for virtual voting

13A. All requirements applicable to manual or electronic voting shall also apply to virtual voting, in accordance with the instructions issued by the Institute from time to time, in order to preserve the integrity of the election process.”.

5. In paragraph 14 of that Order, by the insertion immediately after the definition of the expression “Secretary”, of the following new definition: -

“ “virtual voting platform” means, use of electronic systems, devices, or digital platforms to securely cast, record, transmit, and count votes in an election without requiring the physical presence of voters at a voting station.”.