

## CPD waiver guidance

### Waivers only apply to members following the unit route\*.

If you are following the 'unit route – part-time or semi-retired', you will be setting your level of verifiable CPD and so you do not need to apply for a waiver. You should, however, keep a record of any exceptional circumstances if they affect your ability to complete CPD.

If you are following the 'ACCA Approved Employer – professional development' route, you do not need to apply for a waiver. ACCA would expect your employer to assess individual development needs should you be absent from work for any period of time.

If you are following the 'IFAC body route' you do not need to apply for a waiver. You will be expected to comply with the requirements of the other body's CPD policy and should approach them regarding this issue.

### ACCA'S UNIT ROUTE

ACCA recognises that situations occur where members are unable to fulfil their CPD requirements. If, due to exceptional circumstances, you are unable to meet your full annual CPD requirement, you will be able to apply for a waiver. Waiver applications are considered for verifiable units only and will be granted pro rata to the period of absence from work. Generally a minimum period of one month's absence from work is required to be eligible for a waiver. You can only apply for waivers for the current or previous CPD years.

Circumstances recognised for the purpose of waivers include:

- long-term illness and/or serious ill health
- onerous caring duties for a close family member
- maternity/paternity leave
- unemployment
- career break.

Circumstances not specified above will be considered on an individual basis.

### HOW TO APPLY FOR A WAIVER

Applications for waivers can be made by:

- using the online tool within myACCA
- downloading a form from <http://www.accaglobal.com/gb/en/member/cpd/waivers.html>

### SUPPORTING EVIDENCE

You will be required to retain documentary evidence to support your waiver application. This must be held for a period of three years.

In all cases, practising certificate and insolvency licence holders must submit documentary evidence in support of their waiver application.

The documents we require to support your application will vary depending on your circumstances but some examples of what may be accepted are:

- A Tax Return
- Letter of contract termination from employer
- Confirmation of your maternity/paternity leave or child's birth certificate
- Doctor's certificate/confirmation of your medical condition(s)
- Confirmation you receive some form of Government benefits
- A document from your local tax office confirming no tax paid for the year.

All supporting documentation should be officially translated into English.

If you are not a practising member and you are applying for a waiver for the current CPD year you do not need to provide documentary evidence at the point of application. However, if you are applying for a waiver for a previous year, supporting documentation must be submitted.

Please send copies (not originals) of supporting documentation. ACCA will contact you regarding the outcome of your application.

If your application is successful and you are awarded a waiver, please note that you will still be required to submit your annual CPD declaration. Once you have met the non-verifiable CPD requirement (19 units) and any remaining verifiable CPD required, you should complete your CPD declaration indicating that you have met the CPD requirement. This is because you have met a reduced CPD requirement for the year as agreed with ACCA.

### REDUCED ANNUAL SUBSCRIPTION FEE

If you are claiming a CPD waiver, or following the 'unit route – part-time/semi-retired', you may be eligible to apply for a reduced annual subscription fee. This is open to members who are not in employment or earning less than 15,000GBP per annum. If you would like to apply to pay a reduced subscription, please go to myACCA. Further information is available on the ACCA website at <http://www.accaglobal.com/uk/en/member/membership/subscription/reduced-subs.html>

### CPD REVIEWS

ACCA will conduct reviews of members' CPD by selecting a proportion of members' records to review. If you are selected, ACCA may ask you to send in evidence of the CPD you have undertaken. You would also have to provide details of your non-verifiable units and any remaining verifiable units. Such evidence will need to include documentation to support any waiver awarded. Members must retain evidence for a period of three years. (Members holding an ACCA Irish practising certificate and audit qualification and individuals who are partners or directors or agents of a firm holding an ACCA Irish auditing certificate must keep a record of their CPD activities for six years. Registered tax practitioners in South Africa must keep a record of their CPD activities for five years.)

### DATA PROTECTION

We may use your personal data for the purposes of membership administration and training requirements, sending you publications and other communications, responding to enquiries, investigating complaints and complying with our regulatory obligations.

You can update your information through your myACCA account at any time. We may share information with our auditors. We may also share information with other IFAC member bodies and employers, in order to verify your CPD declaration.

\* Please note that if you are an Irish statutory auditor, you are unable to apply for a waiver. You must make good any shortfall you have within a reasonable time period. For any questions regarding this, please contact Professional Development at [cpdsupport@accaglobal.com](mailto:cpdsupport@accaglobal.com)

Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the EU, but may also transfer data outside of the EU as part of its operations and service delivery.

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**FOR RESIDENTS IN CHINA**

By filling in this form and ticking the box, I give my consent that ACCA can collect, use, transfer and share the personal information I have entered according to ACCA's privacy notice, to process and contact me about industry news, events, career tips and other information relevant to their qualification or to me via the official email address, our monthly e-magazine, potential and relevant events/activities information.

You can update your information or opt-out from communication at any point by contacting us. ACCA may share information with suppliers and auditors. Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and maybe accessed by ACCA's local office in your country of residence. ACCA processes information within the EU, but may also transfer data outside the EU as part of its operations and service delivery.

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# CPD waiver application form

## Registration number

Full name

Do you hold a practising certificate or insolvency licence?\*      Yes      No

You can use this form to apply for a CPD waiver. Before making your application, please read the CPD waiver guidance notes. Generally, to be eligible for a waiver, you must be continuously absent from work for a minimum period of one month.

To support your waiver application you must be in possession of documentary evidence (such as a medical certificate in the case of illness) and are required to retain this for a period of three years for monitoring purposes (see guidance). If you hold a practising certificate or insolvency licence, or are applying for a waiver for a previous year, you must submit such evidence with this form.

**Copies (not originals) of supporting documentation should be submitted.**

**Please provide the reason you are applying for a waiver**

What date did you/will you stop work?                      /                      /                      (DD / MM / YYYY)

What date did you/will you return to work?                      /                      /                      (DD / MM / YYYY)

**Please provide details of any documentation enclosed in support of your application** (see notes above)

I confirm that the information provided is true and accurate. I also confirm that I am in possession of/have enclosed the appropriate documentary evidence to support my claim.

Signature

Date

If your application is successful and you are awarded a waiver, please note that you will still be required to submit your annual CPD declaration. Once you have met the non-verifiable CPD requirement (19 units) and any remaining verifiable CPD not waived, you should complete a CPD declaration indicating that you have met the CPD requirement. This is because you have met a reduced CPD requirement for the year as agreed with ACCA.

\* Please note that if you are an Irish statutory auditor, you are unable to apply for a waiver. You must make good any shortfall you have within a reasonable time period. For any questions regarding this, please contact Professional Development at [cpdsupport@accaglobal.com](mailto:cpdsupport@accaglobal.com)