

THE CHARTERED CERTIFIED ACCOUNTANTS' MEMBERSHIP REGULATIONS 2014

AMENDED 1 JANUARY 2026

These regulations must be read in conjunction with the other regulations in the Association's Rulebook. A regulation may affect members, non-members, affiliates and registered students in different ways depending on the application of other regulations to those members, non-members, affiliates and registered students. Regulations are not always cross-referenced to each other.

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The Council of the Association of Chartered Certified Accountants, in exercise of the powers conferred on it by bye-laws 2, 3 and 9 of the Association's bye-laws and all other powers enabling it, hereby makes the following regulations:

1. Citation, commencement and application

(1) These regulations may be cited as The Chartered Certified Accountants' Membership Regulations 2014. These regulations as amended shall come into force on 1 January 2026.

(2) These regulations shall apply to all persons who are subject to bye-laws 8 to 11 or who otherwise agree to be bound by them.

(3) These regulations may be amended by resolution of the Council.

2. Interpretation

(1) In these regulations, unless the context otherwise requires:

ACCA approved employer means an organisation which has received the Association's approved employer status for the purposes of these regulations for the provision of training towards a practising certificate;

ACCA Qualification means the Association's examinations, Practical Experience Requirement and Ethics and Professional Skills module necessary to achieve membership of the Association under Membership Regulation 3(a);

ACCA student means a registered student who is undertaking the ACCA Qualification examinations;

Admissions and Licensing Committee means a committee of individuals having the constitution, powers and responsibilities set out in The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014;

affiliate means a registered student who has passed or obtained exemptions from the ACCA Qualification examinations but has not progressed to membership;

applicant means a person who has applied or is in the course of applying to become a member, affiliate or registered student;

application means the application to be admitted to membership or to the student register submitted by an applicant;

the Association means the Association of Chartered Certified Accountants incorporated by Royal Charter granted in 1974 as amended from time to time;

Authorisation Regulations means The Chartered Certified Accountants' Authorisation Regulations 2014;

bankruptcy event means a bankruptcy order, a bankruptcy restriction order, a bankruptcy restriction undertaking or an equivalent event in any country or jurisdiction;

bye-laws means the bye-laws from time to time of the Association;

CAT status means the status held by an individual who has successfully completed the Association's Certified Accounting Technician qualification examinations and has satisfied the

remaining conditions and is thereby entitled to call themselves a Certified Accounting Technician;

Charter means the Association's Royal Charter of Incorporation granted in 1974 as amended or supplemented from time to time;

Council means the Council of the Association from time to time and includes any duly authorised committee of Council;

disciplinary order means an order made against a person in respect of whom a complaint is found proved in whole or in part pursuant to The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 or The Chartered Certified Accountants' Appeal Regulations 2014, and includes a consent order approved by the Consent Orders Committee;

Ethics and Professional Skills module means an online module, covering ethics and professionalism, that forms a mandatory component of the ACCA Qualification;

firm means a sole practice, partnership, or body corporate including a limited liability partnership;

Foundations in Accountancy means a range of open access qualifications including Certified Accounting Technician that provide access to the main ACCA Qualification;

Foundations in Practical Experience Requirement means the mandatory work experience component of the Certified Accounting Technician qualification;

Foundations in Professionalism means an online professionalism module that forms a mandatory component of all Foundations in Accountancy qualifications;

IFAC means the International Federation of Accountants;

member means an individual admitted to membership of the Association pursuant to the bye-laws and includes, where applicable, those entitled to be designated as Fellows of the Association;

membership means membership of the Association;

personal data has the meaning ascribed to it by the Data Protection Act 2018;

practising certificate means any of the types of certificate issued by the Association to individuals in accordance with The Chartered Certified Accountants' Global Practising Regulations 2003;

principal means an individual who is a sole proprietor, a salaried or equity partner of a partnership, a statutory, de facto or shadow director of a company, or a member (designated or non-designated) of a limited liability partnership, or any individual who is held out as being a partner, company director or member;

public practice has the meaning ascribed to it by The Chartered Certified Accountants' Global Practising Regulations 2003 as amended from time to time;

registered student means an individual on the register of students maintained by the Association in accordance with these regulations and includes affiliates and the other classes of person prescribed in [regulation 7](#) pursuant to bye-law 3(a);

relevant firm means any firm which has undertaken to be bound by some or all of the bye-laws;

relevant person includes an applicant, a registered student, a relevant firm, a specified person and a member;

responsible individual means a person who is a statutory auditor in a firm holding an auditing certificate issued by the Association who is designated by the firm to sign, or hold themselves out as being available to sign, an audit report in their name on behalf of the firm;

Rulebook means the Association's Royal Charter, bye-laws, Council Regulations, Regulations and Code of Ethics and Conduct, as amended or supplemented from time to time;

Secretary means the Secretary of the Association (by whatever name known) or any other person acting in such capacity by the direction of the Council;

specified person means, in relation to a relevant firm any principal or responsible individual within that firm, and in relation to any firm, such other person as may from time to time be prescribed in regulations made pursuant to bye-law 11(f);

statutory auditor means an individual approved to carry out statutory audits in accordance with the Companies Act or corresponding legislation of any country or jurisdiction;

sustainability assurance service provider means an individual approved to carry out the assurance of sustainability reporting in accordance with Part 28 of the Companies Act 2014 of the Republic of Ireland.

(2) Words in the singular shall include the plural and vice versa.

(3) The Interpretation Act 1978 of the United Kingdom shall apply to these regulations in the same way as it applies to an enactment, and, where the regulations relate to a matter which is derived from or related to the law of the Republic of Ireland, the Interpretation Act 2005 of the Republic of Ireland shall apply to these regulations in the same way as it applies to an enactment.

(4) Headings and sub-headings are for convenience only and shall not affect the interpretation of these regulations.

(5) Any reference to a statutory provision shall include where the context permits the subordinate legislation made from time to time under that provision and any reference to a statutory provision or regulation shall include that provision or regulation as from time to time modified or re-enacted so far as such modification or re-enactment applies or is capable of applying to such reference.

3. Eligibility for membership

Criteria

An individual shall be eligible for [membership](#) of [the Association](#) if the individual:

- (a)
 - (i) has passed or obtained exemptions from the [ACCA Qualification](#) examinations; and
 - (ii) has completed three years of approved experience in accordance with the Association's Practical Experience Requirement; and
 - (iii) has satisfactorily completed the [Ethics and Professional Skills module](#); and
 - (iv) satisfies the [Admissions and Licensing Committee](#) as to the individual's general character and suitability,

OR

- (b) has the right to practise in the Republic of Ireland as a Chartered Certified Accountant pursuant to Regulation 21 of the European Union (Recognition of Professional Qualifications) Regulations 2017 (SI: No. 8/2017), having satisfied any requirements imposed on the individual,

OR

(c)

- (i) is a member of a body and the holder of an appropriate qualification recognised for the purposes of section 1219 or section 1221 of the UK Companies Act 2006; and
- (ii) is, or intends to be, a [principal](#) or [responsible individual](#) of a [firm](#) which holds, or intends to hold, an auditing certificate under The Chartered Certified Accountants' Global Practising Regulations 2003;

and satisfies the Admissions and Licensing Committee as to the individual's fit and proper status and general character and suitability,

OR

- (d) meets the eligibility criteria for membership of the Association set out within the terms of the recognition arrangements between the Association and the relevant organisation under (i) to (xi) below (made by mutual agreement or unilaterally determined by the Association), as the case may be, and is:

- (i) a member of the Hong Kong Institute of Certified Public Accountants; or
- (ii) a member of the Institute of Singapore Chartered Accountants; or
- (iii) a member of Chartered Professional Accountants of Canada; or
- (iv) a Certified Public Accountant member of the Malaysian Institute of Certified Public Accountants; or
- (v) a Chartered Accountant member of Chartered Accountants Australia and New Zealand; or
- (vi) a member of the Union of Chambers of Certified Public Accountants of Turkey; or
- (vii) a member with Fellow status of the Institute of Cost and Management Accountants of Pakistan; or
- (viii) a member of the Institute of Chartered Accountants of Sri Lanka; or
- (ix) a member of the Chinese Institute of Certified Public Accountants who has completed the pathway programme provided by the China International Contractors' Association; or
- (x) a member of the Chinese Institute of Certified Public Accountants who has completed the State or Provincial level High-End Talent or Leading Accounting Talent programmes provided by the Beijing National Accounting Institute, Shanghai National Accounting Institute or Xiamen National Accounting Institute; or
- (xi) a holder of the Senior Accounting Certificate who has completed the State or Provincial level High-End Talent or Leading Accounting Talent programmes for Public Sector or Corporate Sector provided by the Beijing National Accounting

Institute, Shanghai National Accounting Institute or Xiamen National Accounting Institute,

and satisfies the Admissions and Licensing Committee as to the individual's general character and suitability,

OR

(e)

(i) is a:

member by examination of the Chartered Institute of Public Finance and Accountancy; or

member by examination of the Institute of Chartered Accountants in England and Wales; or

member by examination of the Institute of Chartered Accountants in Ireland; or

member by examination of the Institute of Chartered Accountants of Scotland; or

without prejudice to rights under the Irish Regulation 21 of the European Union (Recognition of Professional Qualifications) Regulations 2017 (SI: No. 8/2017), is a member by examination of a professional body or holder of a qualification recognised under these regulations, which is equivalent in standard to the ACCA examinations; and

(ii) satisfies the Admissions and Licensing Committee as to the individual's general character and suitability; and

(iii) has held such membership for a continuous period of not less than five years; or

(iv) has been employed as a member of staff on a full-time basis by the Association continuously for at least a year and in the opinion of the [Secretary](#) of the Association will derive benefit in the individual's work for the Association from being able to describe themselves as a [member](#) of the Association; or

(v) holds, or is eligible to hold, a practising certificate from one of the above bodies (or on admission to the Association will be eligible to describe themselves as a member of the Association); or

(vi) holds, or is eligible to hold, a practising certificate from one of the above bodies (or on admission to membership of the Association will be eligible to hold a [practising certificate](#) from the Association); and

(aa) is in, or intends to enter into, partnership including limited liability partnership with a member of the Association, or is, or intends to become, a director of a body corporate another director of which is or will be a member of the Association, which partnership or body corporate will include in the description of such partnership or body corporate the words "Chartered Certified Accountants"; "Certified Accountants"; or

(bb) is, or intends to be, a principal of a firm which holds or intends to hold an auditing certificate under the Chartered Certified Accountants' Global Practising Regulations 2003; or

- (cc) is, or intends to be, a principal of a firm which holds the [Association's approved employer](#) status,

OR

(f)

- (i) has been invited by the [Council](#) to become a member of the Association; and
- (ii) is a member of an accountancy body which is itself a member of the [IFAC](#) or is eligible to be a company auditor in a European Union member state; and
- (iii) has held such membership for a continuous period of not less than five years; and
- (iv) satisfies the Council as to the individual's general character and suitability; and
- (v) has, in the opinion of the Council, made a significant contribution to the knowledge or practice of accountancy; and
- (vi) will, in the opinion of the Council, bring benefits to the Association and/or its membership through the individual's membership.

- (g) Students seeking eligibility for membership of the Association under regulation 3(a) above are required to successfully complete all of the Strategic Professional examinations, or equivalent examinations from a previous syllabus, within a seven year timeframe. Each Strategic Professional examination pass is valid for seven years, after which time the student may re-sit the examination if they have not yet successfully completed all of the Strategic Professional examinations. This rule applies to all students who register for the ACCA Qualification on or after 1 January 2016.

For students who registered prior to 1 January 2016, there is a transitional arrangement from the previous rule, which required students to successfully complete all ACCA Qualification examinations within a ten year timeframe. For such students, on reaching the tenth anniversary of initial registration, any Strategic Professional examinations, or equivalent examinations from a previous syllabus, successfully completed more than seven years previously will expire.

4. Members' obligations and rights

(1) Members and Fellows

- (a) Subject to the provisions of Global Practising Regulations 3 and 4, on admission to membership an individual shall become a Member of the Association and may denote their membership of the Association by the use of the professional designation Chartered Certified Accountant or Certified Accountant and/or the designatory letters ACCA.
- (b) A member who has been a Member of the Association for a continuous period of five years shall automatically advance to fellowship, and be a Fellow, of the Association and may denote their fellowship of the Association by the use of the professional designation Chartered Certified Accountant or Certified Accountant and/or the designatory letters FCCA, providing the member has not breached the continuing professional development requirements of [regulation 4\(4\)](#) during that time.
- (c) Where a member resigns their membership under [regulation 10](#), or is removed from the register of members under [regulation 11](#), or ceases to be a member under [regulation 12](#)

and/or 13, the continuous period of membership of five years (as specified in regulation 4(1)(b)) shall commence from the date of readmission under [regulation 14](#).

- (d) The Secretary shall maintain a register of members of the Association and the Council may if it thinks fit periodically publish lists of members, copies of which may be made available on such terms as the Council may determine.

(2) Application of the Charter, bye-laws and regulations

- (a) Upon and following admission to membership, the [Charter](#), the [bye-laws](#) and the regulations made pursuant to the bye-laws for the time being in force shall apply to and bind every person so admitted for so long as they are a member and, insofar as the Charter, bye-laws and such regulations so provide, thereafter.
- (b) Every person shall, on applying for admission to membership, sign an undertaking that they will, if admitted, and for so long as they are a member and, insofar as the Charter, bye-laws or such regulations so provide, thereafter, observe the Charter, bye-laws and such regulations and that they will not use any designation or designatory letters suggesting that they are a member of or have any other connection with the Association after they have ceased to be a member of the Association.

(3) Admission fees and annual subscriptions

- (a) Each member must pay an admission fee on admission to membership of the Association. In addition, for so long as they remain a member of the Association, they must pay an annual subscription to the Association.
- (b) Admission fees are due on admission and annual subscriptions on 1 January of each year, unless the Council shall otherwise direct. Annual subscriptions shall be payable whether or not the member intends to remain a member for the entire year to which the subscription relates.
- (c) The amount of the admission fee and annual subscription shall be prescribed by the Council, provided that, pursuant to and in accordance with bye-law 2(d)(iv), any decision by the Council providing for the paying of admission fees and annual subscriptions in excess of 105% of the admission fees or, as the case may be, annual subscriptions in force at the time of that decision shall be subject to the approval of the Association in general meeting by resolution passed by not less than two thirds of the members entitled to vote and voting on such resolution.
- (d) The Council may, in its absolute discretion, vary, suspend or waive payment of any sum due by any [applicant](#) for membership or by any member on such terms and for such period as it may think fit.
- (e) The admission fees and annual subscriptions applicable for the calendar year 2026 shall be as follows:

- (i) Admission fees

On admission as a Member or as a Fellow	£326
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- (ii) Annual Subscriptions

All members other than those in retirement	£326
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Members on the Register of members in retirement	Nil
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(4) Continuing professional development (CPD)

- (a) All members must obtain CPD, and be able to demonstrate that they have obtained CPD, in accordance with this regulation 4(4).
- (b) A member may obtain CPD in one of the following ways:
 - (i) with an employer who holds approved CPD employer status from the Association;
 - (ii) by following the unit scheme set out in regulations 4(4)(d) to 4(4)(g) below; or
 - (iii) by following the CPD scheme of another IFAC body of which they are also a member, provided that the scheme complies with the CPD requirements of IFAC.
- (c) By no later than 1 January each year, all members must submit to the Association an annual CPD declaration in the prescribed form which has been properly completed and signed. Failure to comply with this regulation may lead to removal from the register of members in accordance with [regulation 12](#).
- (d) Units required
 - (i) Members must obtain at least 40 units per calendar year of acceptable CPD learning activities which are relevant to their work. One unit is equal to one hour spent on an acceptable CPD learning activity.
 - (ii) At least 21 units must be verifiable units. A unit will be verifiable if the member can prove that they were involved in an acceptable CPD learning activity. A unit will be non-verifiable if the member is unable to prove that the CPD learning activity has taken place.
 - (iii) Members may carry forward a credit of up to 21 verifiable units from one year to the next.
 - (iv) Members must obtain their CPD units in areas relevant to their work and must comply with regulations 4(4)(d)(v) and (vi) below.
 - (v) All members, regardless of their role, must:
 - (aa) maintain competence in professional ethics; and
 - (bb) keep their business and finance knowledge up to date.
 - (vi) All members carrying on [public practice](#), including those holding practising certificates and/or carrying on exempt regulated activities, must:
 - (aa) maintain competence in the specialised areas of their practice; and
 - (bb) obtain an appropriate proportion of CPD units in those areas.
 - (vii) Where a member works for 770 hours or less over the course of a calendar year, the member need not comply with the requirements of regulation 4(4)(d)(i) and (ii) provided that they can demonstrate that they have undertaken CPD relevant and sufficient for their role, save that they must obtain at least 19 units of non-verifiable CPD. This regulation does not apply to a member who:
 - (aa) undertakes audit or other regulated work;
 - (bb) is involved in the preparation or presentation of accounts of listed or other public interest entities; or

(cc) is a non-executive director of a listed entity.

(e) Records

- (i) Individuals subject to this regulation 4(4) shall maintain records of both verifiable and non-verifiable CPD units obtained and of the relevance of those units to their role. In the case of verifiable units, the records shall include proof that the individual was involved in an acceptable CPD learning activity.
- (ii) Such records shall be retained for three years and shall be subject to examination and verification by the Association and shall be provided to the Association upon their being requested in writing. Such records shall be provided within the deadline specified in the request, which shall be no sooner than seven days after the date of the request. Failure to comply with this regulation may lead to removal from the register of members in accordance with [regulation 12](#).

(f) Guidance

Before planning their CPD programmes, members should consult the detailed guidance issued by the Association from time to time regarding subject areas and the types of CPD learning activity that will be acceptable.

(g) Waiver and variations

- (i) Subject to regulations 4(4)(g)(ii) and (iii) below, the Admissions and Licensing Committee may waive, vary or suspend the requirements of this regulation 4(4) at any time to adapt them to an individual's requirements as the Admissions and Licensing Committee, in its absolute discretion, thinks fit.
- (ii) Any waivers or variations granted will be in respect of one calendar year only.
- (iii) Waivers or variations in respect of non-verifiable CPD units will only be granted in exceptional circumstances.
- (iv) Members who have been granted waivers are nevertheless required to comply with regulation 4(4)(c).
- (v) Members must comply with the conditions of any variation granted pursuant to regulation 4(4)(g)(i). Failure to do so may lead to removal from the register of members in accordance with regulation 12.
- (vi) Regulations 3 and 8 to 16 of the [Authorisation Regulations](#), adapted as necessary so that reference is made to an [application](#) hereunder, shall apply to applications made under this regulation 4(4)(g).

(5) Annual return and members' addresses

- (a) Every member shall make a return to the Association in such form and at such time as the Council may prescribe showing whether or not the member is in public practice and notifying a place of business or residence as the member's registered address.
- (b) Each member must notify the Secretary forthwith of any change in the member's registered address(es) (place of business or residence) other than one which is merely temporary.

(6) Members in retirement

- (a) A member who is a Fellow of the Association, and who has, with a view to permanent retirement, retired from professional work or business, may apply to the Council to be placed on the register of members in retirement. Members on the register of retired members shall not be permitted to hold a practising certificate, save that this shall not apply to those members who transferred to the register of retired members prior to 1 January 1998 and who held a practising certificate on 31 December 1997.
- (b) Insofar as the Council is provided with satisfactory evidence of the member's retirement, on the member paying one additional year's full annual subscription at the rate current at the time of application, the member may be placed on the register of members in retirement, and shall thereafter be exempt from the requirement to pay the annual subscription referred to in regulation 4(3) for so long as the member remains on the register of members in retirement.
- (c) A member in retirement who does not hold a practising certificate is not required to comply with [regulation 4\(4\)](#).

(7) Provision of data

The Association may process members' [personal data](#) subject to the provisions of the Data Protection Act 2018. In certain circumstances this may include disclosure of said data to third parties, including, albeit not limited to, statutory regulators and any other professional or regulatory bodies. This provision shall also be of application to [affiliates](#) and [registered students](#).

(8) Honorary members

- (a) On admission, an honorary member shall undertake to be bound by the Charter, the bye-laws and the regulations made under them insofar as the same are capable of applying to honorary members.
- (b) An honorary member shall not be liable to pay admission fees or annual subscriptions under [regulation 4\(3\)](#) and shall not be eligible to be elected as a member of the Council. An honorary member shall not be entitled to receive notice of or attend or vote at any general meeting of the Association. Provided that none of these disabilities shall apply in the case of a person who, prior to their election as an honorary member, was a member of the Association in their own right.
- (c) All applications for honorary membership of the Association shall be considered by the Council.

5. Eligibility for affiliate status

An [ACCA student](#) shall be eligible for affiliate status if they have passed or obtained exemptions from the ACCA Qualification examinations and:

- (a) has not yet completed three years of approved accountancy experience in accordance with the Association's Practical Experience Requirement; and/or
- (b) has not yet satisfactorily completed the Ethics and Professional Skills module.

6. Affiliates' obligations and rights

(1) Application of the Charter, bye-laws and regulations

Upon and following admission as an affiliate, the Charter, the bye-laws and the regulations made pursuant to the bye-laws for the time being in force shall insofar as applicable to them apply to and bind every person so admitted for so long as they are an affiliate and, insofar as the Charter, bye-laws and such regulations so provide, thereafter.

(2) Descriptions

- (a) An affiliate shall not be entitled to describe themselves as a member of the Association, imply that they are a member, or use the Association's designatory letters ACCA.
- (b) An affiliate may not hold themselves out as being in public practice and shall abide by the obligations set out in Membership Regulation 8 (registered students' obligations and rights).

(3) Subscriptions

- (a) An affiliate shall pay an affiliate subscription at a rate or rates set by the Association from time to time.
- (b) The Council may, in its absolute discretion, vary, suspend or waive payment of any sum due on such terms and for such period as it may think fit.

(4) Continuing professional development

From 1 January 2008, an affiliate who has held affiliate status for three years or more (which need not be a consecutive period of three years) must participate in relevant and sufficient CPD where they are not fulfilling any of the practical experience requirements required for qualification and admission to membership.

(5) Affiliates' addresses

Every affiliate shall be required to notify the Association of a place of business or residence as the affiliate's registered address and to notify the Secretary forthwith of any change in the affiliate's registered address(es) other than one which is merely temporary.

7. Eligibility for registered student status

(1) ACCA Qualification

An individual shall be eligible to be registered as an ACCA student if the individual:

- (a) has attained UK university entrance standard or equivalent or has successfully completed the requirements of the Diploma in Accounting and Business qualification examinations within the [Foundations in Accountancy](#) suite of qualifications described in regulation 7(2) or has satisfied the Association's requirements, as laid down from time to time, for acceptance of Certified Accounting Technician students on to the ACCA Qualification; and
- (b) satisfies the Admissions and Licensing Committee as to the individual's general character and suitability.

(2) Foundations in Accountancy suite of qualifications

An individual shall be eligible to be registered to the ACCA Foundations in Accountancy suite of qualifications if the individual:

- (a) satisfies the Association's requirements, as laid down from time to time, for acceptance on the Foundations in Accountancy suite of qualifications; and
- (b) satisfies the Admissions and Licensing Committee as to the individual's general character and suitability.

To be awarded any qualification available within the Foundations in Accountancy suite of qualifications the student must pass the relevant examinations for the qualification and successfully complete the [Foundations in Professionalism](#) module. On completion of the three examinations of the Diploma in Accounting and Business qualification, the student will be exempted from the Accountant in Business, Management Accounting and Financial Accounting examinations of the ACCA Qualification.

(3) Certified Accounting Technician (CAT) qualification

An individual shall be eligible to be registered as a CAT student if the individual:

- (a) satisfies the Association's requirements, as laid down from time to time, for acceptance on the Association's CAT qualification; and
- (b) satisfies the Admissions and Licensing Committee as to the individual's general character and suitability.

(4) Association's Certificates and Diplomas

An individual shall be eligible to be registered as a Certificate or Diploma student if the individual:

- (a) satisfies the Association's requirements, as laid down from time to time, for acceptance on any of the Association's Certificates or Diplomas; and
- (b) satisfies the Admissions and Licensing Committee as to their general character and suitability.

8. Registered students' obligations and rights

(1) Application of the Charter, bye-laws and regulations

Upon and following admission as a registered student, the Charter, the bye-laws and the regulations made pursuant to the bye-laws for the time being in force shall insofar as applicable to them apply to and bind every person so admitted for so long as they are a registered student and, insofar as the Charter, bye-laws and such regulations so provide, thereafter.

(2) Permitted activities of ACCA students

- (a) ACCA students may not:
 - (i) claim to be members of the Association;
 - (ii) be, or hold themselves out to be, in public practice;
 - (iii) be, or hold themselves out to be, a principal of a firm where public practice is carried on in the name of the firm, or otherwise in the course of the firm's business; or

- (iv) hold rights in a firm where public practice is carried on in the name of the firm, or otherwise in the course of the firm's business, which in effect put the ACCA student in the position of a principal of the firm.
- (b) ACCA students are, however, permitted to provide basic book-keeping services to the public, for reward, provided that they do not refer to their studentship or potential membership of the Association. Basic book-keeping services are restricted to the recording of basic accounting data. This includes:
 - (i) the preparation of accounting records to trial balance stage,
 - (ii) maintaining clients' records in respect of payroll and employment taxes, and
 - (iii) maintaining basic sales tax records.

For the avoidance of doubt, the taking of decisions usually reserved for management and the provision of advice to clients are indicative of services beyond basic book-keeping.
- (c) Any accountancy services, other than basic book-keeping services, can only be provided for reward by an ACCA student working for, and under the supervision of, a person who, in the opinion of the Council, is suitably qualified and/or suitably experienced. The ACCA student may undertake such work either as an employee or as a self-employed person.
- (d) The provision of basic book-keeping services directly to the public cannot constitute approved accountancy experience, for the purpose of [regulation 3\(a\)\(ii\)](#). However, basic book-keeping and other accountancy work undertaken under supervision may constitute approved accountancy experience.
- (e) An ACCA student or affiliate who wishes to provide basic book-keeping services may obtain or seek such work by direct approaches to existing or prospective clients by mail or any other means unless prohibited by law in the country in which the student operates and subject to the requirements in paragraphs (f) and (g) below.
- (f) An ACCA student may inform the public of the ACCA student's book-keeping services by means of advertising, or other forms of promotion, subject to the general requirement that the medium should not, in the opinion of the Council, reflect adversely on the ACCA student, the Association or the accountancy profession, nor should the advertisement or promotion material, in the opinion of the Council:
 - (i) as to content or presentation, bring the Association into disrepute or bring discredit to the ACCA student, firm or the accountancy profession;
 - (ii) discredit the services offered by others whether by claiming superiority for the ACCA student's services or otherwise;
 - (iii) contain comparisons with the services offered by others;
 - (iv) be misleading, either directly or by implication;
 - (v) fall short of the requirements of the Advertising Standards Authority as to legality, decency, honesty and truthfulness.
- (g) Advertisements and other promotional material may refer to the basis on which fees are calculated, or to hourly or other charging rates, provided that the information given is not misleading.

- (h) Where ACCA students provide services pursuant to the above rules, they are subject to the same rules of professional conduct which apply to members who provide such services.
- (i) Regulations 8(2)(a)–(h) do not apply to ACCA students:
 - (i) who are members of one or more of the UK or Irish Institutes of Chartered Accountants or The Chartered Institute of Public Finance and Accounting and who hold practising certificates or the equivalent status from such bodies; or
 - (ii) who are eligible for appointment as [statutory auditor](#) under Section 1212 of the Companies Act 2006 of the United Kingdom or Part 27 of the Companies Act 2014 of the Republic of Ireland; or
 - (iii) who are eligible for appointment as [sustainability assurance service provider](#) to carry out the assurance of sustainability reporting under Part 28 of the Companies Act 2014 of the Republic of Ireland; or
 - (iv) who hold licences which authorise them to act as an insolvency practitioner in accordance with the Insolvency Act 1986 of the United Kingdom and who do not carry on any activity constituting public practice which is outside the practice of acting as an insolvency practitioner; or
 - (v) who are resident outside the United Kingdom, Jersey, Guernsey and Dependencies, the Isle of Man and the Republic of Ireland, or who are members of an IFAC member body situated outside the United Kingdom, Jersey, Guernsey and Dependencies, the Isle of Man and the Republic of Ireland, and hold a professional accountancy qualification which confers the right to practise.

ACCA students falling within these categories are permitted to engage in public practice provided that they describe themselves only as members of the professional bodies to which they belong (if any) and not as students of the Association. The provision of public practice services directly to the public by ACCA students, as a principal of a firm, cannot constitute approved accountancy experience for the purposes of [regulation 3\(a\)\(ii\)](#) of these regulations or regulation 7(1)(a)(i) of the Chartered Certified Accountants' Global Practising Regulations 2003.

- (j) For anti-money laundering purposes in the UK, ACCA students who provide accountancy services within the terms of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 by way of business will be subject to supervision for compliance with the anti-money laundering provisions under those Regulations. In such cases, ACCA students should seek registration for supervision from HM Revenue and Customs or another body recognised for such purposes.
- (k) For anti-money laundering purposes in the Republic of Ireland, ACCA students who provide accountancy services within the terms of the Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010 to 2021 by way of business will be subject to supervision for compliance with the anti-money laundering provisions under the Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010 to 2021. In such cases, ACCA students should seek registration for supervision from the Anti-Money Laundering Compliance Unit (AMLC), Department of Justice or the relevant competent authority for the time being, as defined by sections 60 and 61 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 as amended.

(3) Foundations in Accountancy students

The provisions of regulation 8(2) apply to Foundations in Accountancy students in respect of their permitted activities.

(4) CAT students

- (a) The provisions of regulation 8(2) apply to CAT students in respect of their permitted activities.
- (b) CAT students are eligible to apply for [CAT status](#) and to use the letters “CAT” after their names if they:
 - (i) have passed or obtained exemptions from the Association’s Certified Accounting Technician qualification examinations; and
 - (ii) have completed one year of approved experience in accordance with the Association’s [Foundations in Practical Experience Requirement](#).

The activities of individuals holding CAT status are not restricted by the provisions of regulation 8(2) unless they are ACCA students.

(5) Certificate and Diploma students

The activities of Certificate and Diploma students referred to in [regulation 7\(4\)](#) are not restricted by the provisions of regulation 8(2) unless they are ACCA students.

(6) Students’ addresses

Every registered student shall be required to notify the Association of a place of business or residence as the student’s registered address and to notify the Secretary forthwith of any change in the student’s registered address(es) other than one which is merely temporary.

9. Application procedure to become a member or registered student

(1) Form of application

- (a) An applicant must apply in writing in such form, giving such undertakings and accompanied by such fees, as may be prescribed by the Council from time to time.
- (b) It shall be for an applicant to satisfy the Admissions and Licensing Committee that the applicant is eligible in accordance with these regulations for membership or, as the case may be, to become a registered student.

(2) Procedure: general

Save where the same conflict with any express provision of these regulations, regulations 3 and 8 to 16 of the Authorisation Regulations, adapted as necessary so that reference is made to an application hereunder, shall apply to applications made under this regulation 9.

10. Resignation of member, affiliate or registered student status

(1) Notice

Any member, affiliate or registered student wishing to resign shall tender written notice to the Council and on its acceptance their membership shall cease or, as the case may be, they shall

cease to have the status of member, affiliate or registered student and their name shall be removed from the relevant register.

(2) Fees and subscriptions

Any individual giving notice of their intention to resign shall remain liable to pay any subscription or other sums due from them at the date the relevant notice is accepted.

(3) Outstanding disciplinary matters

An individual's notice of resignation or notice seeking removal from the member, affiliate or student register shall not be accepted, and the individual shall accordingly not cease to be a member or, as the case may be, an affiliate or a registered student, where a complaint in respect of the individual or of a [relevant firm](#) in relation to which the individual is a [specified person](#) has been received by the Association, or where disciplinary proceedings of the Association are otherwise pending against the individual or such relevant firm until such time as the matter has been finally disposed of and the amount of any fine or costs specified in a [disciplinary order](#) made in respect of the individual or such relevant firm has been paid in full.

11. Removal of member, affiliate or registered student for non-payment of sums due to the Association

(1) Subject to the remainder of regulation 11 below, a member, affiliate or registered student shall be removed from the register of members, affiliates or registered students if any sum due to the Association (including without limitation in the case of a member their annual subscription) shall remain unpaid after three months from the date on which it was due to the Association.

(2) The Council may in its absolute discretion, either on its own volition or on the application of the individual concerned, suspend the operation of regulation 11(1) where it is of the opinion it is reasonable to do so.

(3) Regulation 11(1) shall not apply to an individual where a complaint in respect of the individual or of a relevant firm in relation to which the individual is a specified person has been received by the Association until such time as the complaint is finally disposed of and all applicable appeal periods have expired.

(4) Where a disciplinary order has been made against an individual member, affiliate or registered student or against a relevant firm in relation to which such person is a specified person, the individual will be removed from the register of members, affiliates or registered students if they fail to pay when due any amount imposed by way of a fine or costs payable to the Association or compensation payable to the complainant pursuant to such order. The Association may in its absolute discretion and on such terms as it deems fit agree to defer the due date for payment and/or vary any payment on the application of the [relevant person](#) if the Association is of the opinion that such deferral and/or variation is appropriate in all the circumstances.

(5) The Association shall be entitled to recover the amount of any fine or costs which an individual has been ordered to pay pursuant to a disciplinary order from that individual and their personal representatives, notwithstanding that the individual has ceased to be a member, affiliate or registered student howsoever that may have occurred.

12. Removal of member for non-compliance with CPD regulations

(1) Subject to the remainder of regulation 12 below, a member shall be removed from the register of members if they have breached [regulations 4\(4\)\(c\)](#), 4(4)(e)(ii) or 4(4)(g)(v) and such breach has not been remedied within three months after the breach occurred.

(2) The Council may in its absolute discretion, either on its own volition or on the application of the individual concerned, suspend the operation of regulation 12(1) where it is of the opinion it is reasonable to do so.

(3) Regulations 12(1) and 12(2) shall also apply to an individual where a complaint in respect of the individual or of a relevant firm in relation to which the individual is a specified person has been received by the Association and has not been finally disposed of within the Association's regulations.

(4) For the avoidance of doubt, the removal of an individual from the register of members pursuant to this regulation 12 does not preclude the Association from continuing to investigate any complaint in relation to that individual which had been received by it.

13. Bankruptcy

(1) Duty to notify

- (a) If an individual becomes the subject of a [bankruptcy event](#), they must notify the Association within one month of the event.
- (b) If the individual wishes to remain a member, affiliate or registered student, in addition to complying with regulation 13(1)(a) they must make an application to the Admissions and Licensing Committee and satisfy it that they are still eligible in accordance with these regulations to remain a member, affiliate or registered student, notwithstanding the fact of the bankruptcy event.
- (c) Any individual who fails to comply with regulation 13(1)(a) or fails to make an application pursuant to regulation 13(1)(b) will automatically cease to be a member or, as the case may be, an affiliate or registered student, on the expiry of one month from the date of the bankruptcy event.
- (d) Regulation 13(1)(c) shall also apply to an individual where a complaint in respect of the individual or of a relevant firm in relation to which the individual is a specified person has been received by the Association and has not been finally disposed of within the Association's regulations.
- (e) For the avoidance of doubt, the removal of an individual from the register of members pursuant to this regulation 13 does not preclude the Association from continuing to investigate any complaint in relation to that individual which had been received by it.

(2) Procedure

On receipt of notification of an individual's bankruptcy event and application to remain a member, affiliate or registered student, the Admissions and Licensing Committee may require the individual to furnish it with such information (including documents) as it requires, and may take into account any other information it considers appropriate, in considering whether the individual continues to be eligible to remain a member, affiliate or registered student. Such information shall be disclosed to the individual unless such disclosure would constitute a breach by the Admissions and Licensing Committee of a duty to any other person. Any information

furnished by the individual shall, if the Admissions and Licensing Committee so requires, be verified in such manner as it may specify.

(3) Withdrawal of application

- (a) Where the applicant wishes to withdraw an application brought under regulation 13(1)(b), and notice has been served in accordance with regulation 6(1) of the Authorisation Regulations, the applicant must apply in writing to the Admissions and Licensing Committee stating the grounds for withdrawal of the application.
- (b) Withdrawals under this regulation 13(3) may be made at any time up until the application is determined by the Admissions and Licensing Committee.
- (c) Withdrawals under this regulation 13(3) will be considered without a hearing by the Chair of the Admissions and Licensing Committee or by such mode of hearing (including a telephone hearing) as the Admissions and Licensing Committee may direct.

(4) The Admissions and Licensing Committee's decision

The Admissions and Licensing Committee may:

- (a) permit the individual to retain their membership, affiliate or registered student status;
- (b) withdraw the individual's membership, affiliate or registered student status;
- (c) permit the individual to retain their membership, affiliate or registered student status subject to such condition(s) as it may specify; or
- (d) make such other decision as it thinks fit in respect of the individual.

(5) The hearing

Before making a decision under regulation 13(4), the Admissions and Licensing Committee shall consider the matter at a hearing and, save where the same conflict with any express provision of these regulations, regulations 3, 6 and 8 to 16 of the Authorisation Regulations, adapted as necessary so that reference is made to an application hereunder, shall apply to applications made under this regulation 13.

(6) Hearings

- (a) Hearings of the Admissions and Licensing Committee shall be conducted in public unless the Committee is satisfied:
 - (i) having given the parties, and any third party from whom the Admissions and Licensing Committee considers it appropriate to hear, an opportunity to make representations; and
 - (ii) having obtained the advice of the legal adviser,that the particular circumstances of the case outweigh the public interest in holding the hearing in public, which may include but is not limited to prejudice to any of the parties.
- (b) The Admissions and Licensing Committee may establish such procedures as it deems necessary or desirable in connection with the attendance by the public at its hearings and the procedure to be adopted in respect of any hearing shall, subject to the foregoing paragraph of this regulation, be such as the Admissions and Licensing Committee in its absolute discretion shall determine.

(7) Exclusion of persons from a hearing

The Admissions and Licensing Committee may exclude from any hearing, or limit the participation of, any person whose conduct, in the opinion of the Committee, is likely to disrupt the orderly conduct of the proceedings. For the avoidance of doubt, this includes the relevant person and/or their representative.

(8) Pre- and post-hearing publicity

- (a) The Association shall give advance publicity of any hearing taking place in accordance with these regulations in such manner as it thinks fit.
- (b) Subject to regulation 13(8)(c) below, following a hearing the Association shall publish all decisions made by the Admissions and Licensing Committee under regulation 13(4), together with the reasons for the decision in whole or in summary form, naming the relevant person, as soon as practicable.
- (c) Following a hearing which has (in whole or in part) been held in private, the Admissions and Licensing Committee shall prepare a private set of reasons in accordance with regulation 13(9) below, to be served upon the parties only, together with a public set of reasons which comply with regulation 13(8)(b) above, as soon as practicable.

(9) Written notice of the decision

The Admissions and Licensing Committee shall notify the applicant in writing within 14 days of its decision made under regulation 13(4) above, and a written statement of the reasons for the decision shall be given to the applicant at the same time, or within such longer period as shall be necessary in the circumstances.

14. Readmission

(1) Any former member, affiliate or registered student may apply for readmission provided that any outstanding sums due to the Association, including any fine or costs imposed by a disciplinary order, have been paid and any breach of [regulation 4\(4\)](#) has been rectified. Such application should be made in the same manner as the original application and it will be considered by the Admissions and Licensing Committee in the ordinary way, and in accordance with [regulation 9](#) above, save that:

- (a) the Admissions and Licensing Committee shall have specific regard to the circumstances of the individual's cessation as a member, affiliate or registered student; and
- (b) the Admissions and Licensing Committee may, in its absolute discretion, require the individual to pass further examinations and/or tests and/or satisfy other requirements before it considers the individual's application for readmission.

(2) No former member, affiliate or registered student who has had a disciplinary order made against them excluding them from membership or, as the case may be, causing them to lose their affiliate or registered student status may apply for readmission until after the later of:

- (a) the expiry of twelve months after the effective date of the disciplinary order; or
- (b) where the disciplinary order prohibits the former member, affiliate or registered student from applying for readmission to membership or, as the case may be, seeking restoration of their affiliate or registered student status for a specified period, the expiry of such period.

15. Service of notices and documents

(1) Any notice or document required to be served upon the relevant person shall be delivered by sending it by a postal service or other delivery service (including, but not limited to, electronic mail) in which delivery or receipt is recorded to, or by leaving it at:

- (a) the relevant person's registered address; or
- (b) any other address nominated in writing by the relevant person for service of any notice and correspondence document.

(2) Where the relevant person is represented by a solicitor or a professional body, a copy of the notice served in accordance with regulation 15(1) above may also be:

- (a) sent or delivered to the solicitor's practising address;
- (b) sent or delivered to the professional body's business address; or
- (c) sent by electronic mail to an electronic mail address of the solicitor or professional body, where the address has been notified to the Association as an address for communications.

(3) Any notice or document required to be served on the Association may be provided by sending it by post or courier to the investigating officer at the principal office of the Association or sending it by electronic mail.

(4) Any notice or document to be served on a relevant person under these regulations may be sent by:

- (a) post;
- (b) courier; or
- (c) electronic mail to an electronic mail address that the person has notified to the Association as an address for communications.

(5) Where a notice or document is served by electronic means, the party serving the document (be it the Association or the relevant person) need not in addition send or deliver a hard copy.

(6) The service of any notice or document under these regulations may be proved by:

- (a) a confirmation of posting issued by or on behalf of the postal operator or delivery service;
- (b) a confirmation of delivery of the notice or document sent by electronic mail; or
- (c) a signed statement from the person sending by post or delivering the notice in accordance with this regulation.

(7) Where any notice or document is sent or otherwise served under these regulations, it shall be deemed as having been served:

- (a) 72 hours after it was sent by the postal operator or delivery service; or
- (b) where the notice has been left at an address or sent by electronic mail, on the day on which it was left or sent.

16. Attendance

A relevant person may attend a hearing of the Admissions and Licensing Committee where they are the relevant person concerned notwithstanding that they may previously have indicated that they did not intend to attend.

17. Hearings

Where a case is of particular interest to a particular government or government agency, or primarily affects persons resident in a particular country, either the Admissions and Licensing Committee or the Secretary may direct that the hearing before the Admissions and Licensing Committee take place in that country. In the absence of any such direction, hearings before the Admissions and Licensing Committee shall take place in London.

18. Waiver

The Admissions and Licensing Committee may dispense with any requirement of these regulations in respect of notices, service or time in any case where it appears to the Committee to be in the interests of justice, having regard to all the circumstances.