



# **ACCA RULEBOOK CHANGES 2026**

**UPDATED 1 JANUARY 2026**

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## Summary of Changes

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| <b>Council Regulations</b>  | <b>1 January 2026</b> |
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| <b>Membership Regulations</b>   | <b>1 January 2026</b> |
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| <b><u>Annex 1 (United Kingdom, Jersey, Guernsey and Dependencies and the Isle of Man)</u></b><br><a href="#">Definition of ACCA Approved Employer</a><br><b>United Kingdom Audit Regulations</b><br><a href="#">Five Year Time Limit for Exemptions</a><br><a href="#">Supervision of Practical Training for an Audit Qualification</a><br><a href="#">Recognition of Third Country Qualifications and Practical Training</a>   |                       |
| <b><u>Annex 2 (Republic of Ireland)</u></b><br><a href="#">Definition of ACCA Approved Employer</a><br><b>Republic of Ireland Audit Regulations</b><br><a href="#">Five Year Time Limit for Exemptions</a><br><a href="#">Supervision of Practical Training for an Audit Qualification</a><br><a href="#">EEA and Third Country Auditor Route to become a Statutory Auditor</a><br><b>Republic of Ireland Sustainability Assurance Regulations</b><br><a href="#">Supervision of Practical Training for an Appropriate Qualification</a><br><a href="#">EEA and Third Country Auditor Route to become a Sustainability Assurance Service Provider</a> |                       |
| <b>Code of Ethics and Conduct</b>   | <b>1 January 2026</b> |
| <a href="#">IESBA Code</a><br><a href="#">Guide to the Code of Ethics and Conduct</a>   |                       |

## **ACCA Rulebook**

The Rulebook is divided into three sections:

- Section 1 includes the Royal Charter, Bye-laws and Council Regulations.
- Section 2 includes the Regulations, covering membership of ACCA, practising and licensing arrangements, and regulatory and disciplinary matters.
- Section 3 includes the Code of Ethics and Conduct.

Changes to the ACCA Rulebook arise largely from policy decisions, legislative changes and the requirements of lead regulators or standards setting organisations.

ACCA has adopted the *International Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board for Accountants (**IESBA**). ACCA's policy is to adopt changes to the IESBA Code in their entirety and unaltered, including the use of American English.

All members, affiliates, registered students, ACCA firms, regulated non-members, and all persons who otherwise agree to be bound by the ACCA Rulebook should ensure they are fully aware of its contents. Failure to comply with ACCA's Regulations and Code of Ethics and Conduct, which exist within ACCA's governance framework of its Royal Charter and Bye-laws, renders them liable to regulatory and disciplinary action.

Further information can be found at [www.accaglobal.com/rulebook](http://www.accaglobal.com/rulebook)

## **Disclaimer**

This document has no regulatory status. It is issued for guidance purposes only. Nothing contained in this document should be taken as constituting the amendment or adaptation of the ACCA Rulebook. In the event of any conflict between the content of this document and the content of the ACCA Rulebook, the latter shall at all times take precedence.

## Changes to the ACCA Rulebook – 1 January 2026

### Section 1 – Royal Charter, Bye-laws and Council Regulations

#### Council Regulations

##### Council Regulations 2026

The Council Regulations 2026 were approved by Council at its meeting in November 2025.

### Section 2 – Regulations

#### Membership Regulations

##### New ACCA Pathway Programmes in China

Changes to the eligibility for membership requirements under **Regulation 3(d)(x)** of the Membership Regulations (**MRs**) provide a new pathway to ACCA membership for members of the Chinese Institute of Certified Public Accountants (**CICPA**) who have completed the State or Provincial level High-End Talent (**HET**) or Leading Accounting Talent (**LAT**) programmes provided by the Beijing National Accounting Institute (**BNAI**), Shanghai National Accounting Institute (**SNAI**) or Xiamen National Accounting Institute (**XNAI**).

In addition, changes to **Regulation 3(d)(xi)** of the MRs provide a pathway to ACCA membership for holders of the Senior Accounting Certificate (**SAC**) who have completed the State or Provincial level LAT/HET programmes for Corporate or Public Sector provided by the BNAI, SNAI or XNAI.

The pathway programmes will enable ACCA to strengthen the relationships with the Ministry of Finance and CICPA which are critical to ACCA's sustainable development in China. They will also provide opportunities for future members, members and employers in the corporate, public, and public practice sector, in particular through the development of advocacy and student pipelines in CPA firms.

Candidates are not expected to graduate from the ACCA Pathway Programmes and enter membership until January 2026 at the earliest.

Find out more about the mutual routes to membership at

[ACCA - Routes to ACCA membership from other accountancy bodies](#)

#### Annual admission fees and subscriptions

Amendments have been made to **Regulation 4(3)(e)** of the MRs to reflect annual changes to the rates of admission fees and annual subscriptions. The fees for 2026 are:

- Member Subscription fee - £326
- Member Admission fee - £326.

## Fees and subscriptions

Amendments to the obligations and rights of Members and Affiliates in relation to admission fees and annual subscriptions in **Regulations 4(3)(d) and 6(3)(b)** of the MRs include ‘any sums due to be paid by members or affiliates’, recognising there are a number of different payments in addition to the annual subscription fee.

## Global Practising Regulations

### Main GPRs

#### Introductory paragraph

The **Introductory Paragraph** of the Global Practising Regulations (**GPRs**) now includes references to ‘firms’, as some of the regulations in the main GPRs, Annexes and Appendices apply to ACCA firms.

### Annex 1 (United Kingdom, Jersey, Guernsey and Dependencies and the Isle of Man)

#### Definition of ACCA Approved Employer

There is a new definition of the term ‘ACCA approved employer’ in **regulation 2(1) of Annex 1**. This amendment arises from changes to the streams of approval under the ACCA Approved Employer (**AE**) Scheme which will impact employers in the United Kingdom. The AE streams of approval will reflect the changes to the way in which members become statutory auditors.

### United Kingdom Audit Regulations

#### Five Year Time Limit for Exemptions

Amendments to **regulation 6(2)(b) in Appendix 1 of Annex 1** of the GPRs update the requirements for the Recognised Professional Qualification relating to exemptions.

The FRC has agreed that professional accountancy body members who have gained a qualification that qualifies them for exemptions may have the five-year time limit (since being awarded the qualification) **disapplied** if they meet the following criteria:

- maintained membership of an IFAC professional accountancy body until at least one year previously; or
- worked for the last three years in a UK based ACCA Approved Employer (Professional Development stream) in a relevant accountancy role which has required them to complete the firm’s ongoing professional development programme; and
- provided ACCA with evidence of recent continuing professional development activity.

#### Supervision of Practical Training for an Audit Qualification

Following the decoupling of the Practising Certificate and the Audit Qualification last year, there are amendments to the requirements for the supervision of practical training for an audit qualification (**AQ**) in **regulation 6(2)(a)(ii) in Appendix 1 of Annex 1** of the GPRs.

Individuals can now complete the period of practical training for an AQ ‘under the direct supervision’ of a suitably qualified person. Previously, they had to be ‘working either as an employee or a sub-contractor’ under the supervision of a statutory auditor (responsible individual). This change will benefit members who apply for an AQ later in their careers, instead of at the point of admission to membership, and will avoid the need for a waiver application.

## Recognition of Third Country Qualifications and Practical Training

Changes to **Annex 1 and Appendix 1** of the GPRs arise from the implementation of [The Companies Act 2006 \(Recognition of Third Country Qualifications and Practical Training\) \(Amendment\) Regulations 2025](#). This new Statutory Instrument amends provisions in the UK Companies Act 2006 relating to the qualification and practical training arrangements for overseas auditors.

- The removal of **regulation 2(3) in Annex 1** because Gibraltar is no longer treated as if it were a European Economic Area (EEA) state.
- An amendment to the definition of a ‘specified state auditor qualification’ in **regulation 2(1) in Annex 1** includes the qualification of a person who is eligible to conduct audits in Switzerland.
- An amendment to **regulation 4(3)(a)(v) in Appendix 1 of Annex 1** replaces ‘an EEA auditor’ with ‘a third country auditor’. This amendment removes the previous preferential treatment of EEA auditors, which is no longer reciprocated, and instead puts in place arrangements where the qualifications of all overseas auditors are all treated on a comparable basis.
- A new **regulation 4(5)(b) in Appendix 1 of Annex 1** clarifies the subject or skill that is a ‘required’ subject or skill to be tested in the aptitude test.
- Amendments to **regulation 6(2)(a)(ii) in Appendix 1 of Annex 1** enable practical training in audit to be provided by an approved overseas auditor in any country, including those outside of the UK and EEA, under appropriate arrangements. This amendment broadens ACCA’s ability as a UK qualifying body to include practical training provided, in effect beyond the UK and EEA, so as to include any country or territory outside the UK, which has similar laws and practices on the audit of accounts to those in the UK.

## Annex 2 (Republic of Ireland)

### Definition of ACCA Approved Employer

There is a new definition of the term ‘ACCA approved employer’ in **regulation 2(1) of Annex 2**. This amendment arises from changes to the streams of approval under the ACCA Approved Employer (AE) Scheme which will impact employers in the Republic of Ireland. The AE streams of approval will reflect the changes to the way in which members become statutory auditors and sustainability assurance service providers.

## **Republic of Ireland Audit Regulations**

### **Five Year Time Limit for Exemptions**

Amendments to **regulation 6(2)(b) in Appendix 1 of Annex 2** of the GPRs update the requirements for the Recognised Professional Qualification relating to exemptions.

Further to the FRC's decision, IAASA has also agreed that professional accountancy body members who have gained a qualification that qualifies them for exemptions may have the five-year time limit (since being awarded the qualification) **disapplied** if they meet the following criteria:

- maintained membership of an IFAC professional accountancy body until at least one year previously; or
- worked for the last three years in an Ireland based ACCA Approved Employer (Professional Development stream) in a relevant accountancy role which has required them to complete the firm's ongoing professional development programme; and
- provided ACCA with evidence of recent continuing professional development activity.

### **Supervision of Practical Training for an Audit Qualification**

Following the decoupling of the Practising Certificate and the Audit Qualification last year, there are amendments to the requirements for the supervision of practical training for an audit qualification (AQ) in **regulation 6(2)(a)(ii) in Appendix 1 of Annex 2** of the GPRs.

Individuals can now complete the period of practical training for an AQ 'under the direct supervision' of a suitably qualified person. Previously, they had to be 'working either as an employee or a sub-contractor' under the supervision of a statutory auditor (responsible individual). This change will benefit members who apply for an AQ later in their careers, instead of at the point of admission to membership, and will avoid the need for a waiver application.

### **EEA and Third Country Auditor Route to become a Statutory Auditor**

Minor amendments to **regulations 4(3) and 4(4) in Appendix 1 of Annex 2** of the GPRs clarify that the eligibility requirements for approval as a statutory auditor in the Republic of Ireland, as they relate to EEA auditors and third country auditors, apply to **members** and non-members.

Whilst most members do not use the EEA or third country auditor route to become a statutory auditor in Ireland, these changes address an anomaly in the regulations and will enable ACCA to award the audit qualification and responsible individual status in Ireland to members who are EEA or third country auditors.

## **Republic of Ireland Sustainability Assurance Regulations**

### **Supervision of Practical Training for an Appropriate Qualification**

There are amendments to the requirements for the supervision of practical training for an appropriate qualification in **regulation 6(2)(b) in Appendix 2 of Annex 2** of the GPRs.

Individuals can now complete the period of practical training in sustainability assurance reporting 'under the direct supervision' of a suitably qualified person. Previously, they had to be

‘working either as an employee or a sub-contractor’ under the supervision of a suitably qualified person.

### **EEA and Third Country Auditor Route to become a Sustainability Assurance Service Provider**

Minor amendments to **regulations 4(3) and 4(4) in Appendix 2 of Annex 2** of the GPRs clarify that the eligibility requirements for approval as a sustainability assurance service provider (**SASP**) in the Republic of Ireland, as they relate to EEA auditors and third country auditors, apply to **members** and non-members.

Whilst most members will not use the EEA or third country auditor route to become a sustainability assurance service provider in Ireland, these changes address an anomaly in the regulations and will enable ACCA to award the appropriate qualification and SASP status in Ireland to members who are EEA or third country auditors.

## **Section 3 – Code of Ethics and Conduct**

### **Code of Ethics and Conduct**

#### **IESBA Code**

The IESBA *International Code of Ethics for Professional Accountants (including International Independence Standards)* (**the IESBA Code**) is an integral part of the Code of Ethics and Conduct (**the Code**). Following the restructure of the Code on 1 July 2025, ACCA publishes the latest edition of the IESBA Handbook as a separate downloadable Adobe PDF on the ACCA website (with permission from IFAC).

ACCA adopts the IESBA Code in full, using the original American English language text and interpretation. We also adopt any revisions to the IESBA Code in their entirety and unaltered. The **IESBA Handbook 2025** was published in October 2025 and is now available at

[Rulebook: Code of Ethics and Conduct](#)

The IESBA Handbook 2005 is split into two volumes and contains the following revisions:

- **Volume 1** includes Part 1 to Part 4B of the IESBA Code.
  - Volume 1 incorporates provisions relating to tax planning services and activities which became **effective 1 July 2025**.
  - Volume 1 also contains changes which relate to using the work of an external expert, sustainability reporting-related revisions, and consequential and conforming amendments arising from revisions relating to sustainability assurance. The **Approved Changes that Are Not Yet Effective** are set out in page 5 of the IESBA Handbook 2025 (Volume 1) and will be **effective 15 December 2026**.
- **Volume 2** includes the new Part 5 of the IESBA Code – *International Ethics Standards for Sustainability Assurance (including International Independence Standards)* (**IESSA**).
  - Volume 2 sets out additional material that applies to sustainability assurance practitioners when performing sustainability assurance engagements. The IEISSA will be **effective 15 December 2026**.

## **Guide to the Code of Ethics and Conduct**

There are amendments to the Guide to the Code of Ethics and Conduct (**the Guide**) arising from the publication of the new edition of the IESBA Handbook.

We've updated the guidance in **Section A: IESBA Code** of the Guide to reflect the revised content in the chapter 'Guide to the Code' of the IESBA Handbook 2025 relating to sustainability assurance.

The **Appendix** to the Guide contains a new graphical overview of the IESBA Code, reflecting the implementation of the new *Part 5 – International Ethics Standards for Sustainability Assurance (including International Independence Standards)* which will be effective 15 December 2026.