

# The Chartered Certified Accountants' Authorisation Regulations 2014

Amended 1 January 2019

These regulations must be read in conjunction with the other regulations in Section 2. A regulation may affect members, affiliates and registered students in different ways depending on the application of other regulations to those 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 4 and 5 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' Authorisation Regulations 2014. These regulations as amended shall come into force on 1 January 2019.
- (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:

*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;

*Appeal 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;

*Appeal Regulations* mean The Chartered Certified Accountants' Appeal Regulations 2014;

*applicant* means a person who or which has applied or is in the course of applying to the Association for or to renew a certificate;

*application* means an application for or to renew a certificate submitted by an applicant;

*Appointments Board* means the board appointed by the Council in accordance with The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014 and referred to in these regulations;

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

*auditing certificate* means a certificate issued by the Association and referred to in the Practising Regulations;

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

*Central Bank* means the Central Bank of Ireland;

*certificate* means all or any of a practising certificate, auditing certificate, insolvency licence, and investment business certificate (Ireland);

*Chairman* means any person carrying out the function of a Chairman of the Admissions and Licensing Committee, and the functions of the Chairman may, in respect of any application made prior to the final hearing of the case, be exercised by any appropriately appointed person notwithstanding that he or she is not scheduled to sit at the final hearing;

*Complaints and Disciplinary Regulations* means The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014;

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

*Disciplinary 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;

*employee* means an individual who is employed in connection with the firm's business under a contract of service or under a contract for services such that he is held out as an employee or consultant of the firm and includes an appointed representative of the firm;

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

*Health 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;

*Health Regulations* means The Chartered Certified Accountants' Health Regulations 2014;

*insolvency licence* means the licence granted by the Association to one of its members to act as an insolvency practitioner;

*insolvency practitioner* means a person authorised to act as such in accordance with section 390(2) of the Insolvency Act 1986 of the United Kingdom;

*Interim Orders Regulations* means The Chartered Certified Accountants' Interim Orders Regulations 2014;

*investment business certificate (Ireland)* means the certificate issued in accordance with The Chartered Certified Accountants' Irish Investment Business Regulations 2013;

*legal adviser* means an independent person so appointed by the Appointments Board and qualified in accordance with The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014 and referred to in these regulations;

*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;

*officer* means, in relation to a firm which is a partnership, a partner, in relation to a body corporate which is a company, a director, and in relation to a body corporate which is a limited liability partnership, a member;

*practising certificate* means a practising certificate issued by the Association and referred to in regulation 5 of The Chartered Certified Accountants' Global Practising Regulations 2003;

*Practising Regulations* means The Chartered Certified Accountants' Global Practising Regulations 2003;

*registered student* has the meaning ascribed to him in The Chartered Certified Accountants' Membership Regulations 2014;

*regulatory assessor* means an independent person so appointed by the Appointments Board in accordance with The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014 and referred to in these regulations;

*relevant person* means a member and other person (whether an individual or a firm and including a registered student) who has undertaken to abide by and be bound by, inter alia, the Association's bye-laws and the regulations made under them and includes the holder of any relevant certificate;

*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;

*United Kingdom* means the United Kingdom of Great Britain and Northern Ireland.

(2) Words importing the masculine gender include the feminine and words in the singular include the plural and vice versa. References to "he" or "his" shall include "it" or "its" where the context requires.

(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. Applications including re-applications for certificates etc

#### *(1) Form of application*

- (a) An [applicant](#) must apply in writing in such form and give such undertakings and pay such fees as may be prescribed from time to time by the Council.
- (b) It shall be for an applicant to satisfy the [Admissions and Licensing Committee](#) that he or it is eligible for the [certificate](#) applied for in accordance with the [Practising Regulations](#), or, in the case of an [investment business certificate \(Ireland\)](#), the Irish Investment Business Regulations 2013.
- (c) The following provisions of this regulation 3 shall apply to [applications](#) made under regulation 3(1)(a) above.

#### *(2) Procedure: general*

- (a) Applications under this regulation shall be considered by the Chairman of the Admissions and Licensing Committee in the absence of the parties and without a hearing, save where the Chairman or the Association determines at any stage that a hearing before the Admissions and Licensing Committee is required in the interests of justice (and, for the avoidance of doubt, for the purpose of this regulation 3, any reference to the Admissions and Licensing Committee may include the Chairman), and the following procedure shall apply.
- (b) The Admissions and Licensing Committee may require the applicant to provide any additional information required at any time after receipt of the application and before a decision is finally made in respect of the application.
- (c) Any information provided by the applicant shall, if the Admissions and Licensing Committee so requires, be verified in such a manner as the Admissions and Licensing Committee may specify.
- (d) The Admissions and Licensing Committee may additionally take into account any other information which it considers appropriate in relation to the applicant, provided such information is disclosed to the applicant not less than 28 days before the date it is due to make a decision on the application where such a disclosure does not constitute a breach by the Admissions and Licensing Committee or by the [Association](#) of any duty to any other person.
- (e) The applicant may, not less than 21 days before the date the Admissions and Licensing Committee is due to make a decision on the application (or such shorter time as the Admissions and Licensing Committee may, in exceptional circumstances, accept), serve on the Admissions and Licensing Committee any additional information and/or written comments or submissions for the Admissions and Licensing Committee's consideration.

- (f) For the purposes of this regulation (including, for the avoidance of doubt, regulation 3(4) below):
- (i) the Admissions and Licensing Committee considering any application under this regulation may admit oral or documentary evidence whether or not such evidence would be admissible in a court of law;
  - (ii) a copy of a certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in any criminal proceedings before any court of competent jurisdiction in the [United Kingdom](#) or in any other country, shall be conclusive proof of the conviction or caution, or of any facts and matters found, as the case may be;
  - (iii) where the applicant was a party to the proceedings, a copy of a certified judgment of the civil proceedings before any court of competent jurisdiction in the United Kingdom or in any other country shall be conclusive proof of the facts and matters found;
  - (iv) where the applicant was a witness in civil proceedings before any court of competent jurisdiction in the United Kingdom or in any other country, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found;
  - (v) subject to regulation 3(2)(f)(iii) and (iv) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.
- (g) After consideration of all of the information provided and/or the applicant's comments or submissions, the Admissions and Licensing Committee shall make a decision on the application.

### *(3) Withdrawal of applications*

- (a) Where the applicant wishes to withdraw an application brought under regulation 3, and the applicant has been notified of the date on which the Admissions and Licensing Committee is convening to consider the matter or notice has been served in accordance with [regulation 6\(1\)](#), the applicant must apply in writing to the Admissions and Licensing Committee stating the grounds for withdrawal of the application.
- (b) Applications under this regulation 3(3) may be made at any time up until the application is determined by the Admissions and Licensing Committee.

### *(4) Hearings*

- (a) In the event that the Chairman or the Association decides that a hearing is required in the interests of justice, the following provisions, and those at regulation 3(2)(b) to 3(2)(g) and regulation 3(3), shall apply.

- (b) The Association shall determine the date of the hearing and, subject to regulation 3(4)(e), shall give the applicant at least 28 days prior written notice of the date set, in a notice complying with regulation 3(4)(c).
- (c) The said notice shall specify or include:
  - (i) the date, time and place fixed for the hearing of the application;
  - (ii) the matter(s) under consideration, and the evidence presented by the applicant in support of the same;
  - (iii) the evidence on which the Association intends to rely, including documentary evidence and/or witness statements or letters;
  - (iv) the applicant's right to attend the hearing and be represented;
  - (v) the power of the Admissions and Licensing Committee to proceed in the absence of the applicant at the hearing;
  - (vi) the applicant's right to cross-examine any witnesses called by the Association and to call his own witnesses;
  - (vii) that not later than 21 days before the date set for the hearing the applicant must notify the Association whether he intends to attend the hearing and call any witnesses and/or requires the attendance of any witnesses relied upon by the Association for cross-examination (explaining to what extent he disputes their evidence);
  - (viii) a list of witnesses whose evidence is relied upon by the Association, indicating those who have provided documentary evidence and those who have provided witness statements, whether in formal form or otherwise, or letters; and
  - (ix) a summary of the powers of the Admissions and Licensing Committee.
- (d) For the avoidance of doubt, the information and notifications specified in regulation 3(4)(c) above may be provided at different times and supplemented as necessary from time to time.
- (e) The Association may provide all or any of the information referred to in regulation 3(4)(c) above to the applicant less than 28 days before the date set for the hearing. At the hearing the Admissions and Licensing Committee shall consider at the outset the appropriateness of short notice and the degree of urgency and may, if it is of the view that it is necessary in the public interest as weighed against any prejudice to the applicant, order that the hearing proceed or be adjourned for such period and subject to such directions as it sees fit.
- (f) Where the applicant fails to attend a hearing, the application may be heard in his absence provided the Admissions and Licensing Committee is satisfied that appropriate notice of the hearing has been given in accordance with regulation 3(4)(b) or 3(4)(e) above.



- (g) The Admissions and Licensing Committee may, at any time, ask questions of the applicant, the Association or any witness.
- (h) The applicant and the Association shall be entitled to make oral submissions with the applicant having the right to speak last.
- (i) The Admissions and Licensing Committee shall announce its decision at the hearing.

*(5) 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 3(5)(c) below, following a hearing the Association shall publish all decisions made by the Admissions and Licensing Committee under regulation 3(6) below, 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 3(7) below, to be served upon the parties only, together with a public set of reasons which comply with regulation 3(5)(b) above, as soon as practicable.

*(6) The Admissions and Licensing Committee's decision*

- (a) The Admissions and Licensing Committee may:
  - (i) grant the application;
  - (ii) refuse the application;
  - (iii) grant the application subject to such condition(s) as it considers appropriate; or
  - (iv) adjourn consideration of the application.
- (b) The Admissions and Licensing Committee may accept undertakings from any person as a condition of issuing a certificate.

*(7) Written notice of the decision*

The Admissions and Licensing Committee shall notify the applicant in writing within 14 days of its decision (whether made under regulation 3(2)(g) or 3(4)(i) 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.

*(8) Application granted*

- (a) When an application is granted, the applicant shall be issued with the certificate applied for. Where an application is granted subject to conditions, the applicant shall be issued with a certificate once any conditions attaching to its grant have been

satisfied or issued with a certificate with the conditions noted on the certificate as appropriate, or issued with a certificate subject to conditions otherwise notified to the applicant in writing.

- (b) A certificate issued to a sole practice shall be in the name in which he or it carries on his or its practice and shall authorise the carrying on by him or it of the activities to which the certificate relates. A certificate issued to a partnership shall be issued in the partnership name and shall authorise the carrying on of the activities to which the certificate relates in that name:
  - (i) by the partnership to which the certificate is issued;
  - (ii) by any partnership which succeeds to that business; and
  - (iii) by any person who succeeds to that business having previously carried it on in partnership.
- (c) A certificate issued to a company, including a limited liability partnership, shall be issued in the name of the body corporate (or such other trading name as may be agreed by the Association) and shall authorise the carrying on of the activities to which the certificate relates in that name:
  - (i) by the company to which the certificate is issued;
  - (ii) by any company which succeeds to that business; and
  - (iii) by any person who succeeds to that business having previously carried it on in company.
- (d) If there is a dissolution of a partnership or a winding up of a company to which a certificate has been issued, and more than one [firm](#) subsequently claims to be the successor to the business of the partnership or company as the case may be, the certificate shall be treated as having been withdrawn at the expiration of 28 days from the date of dissolution.
- (e) The authority conferred by a certificate shall, subject to these regulations, extend to the activities to which the certificate relates which are conducted by any individual in his capacity as an [officer](#), [employee](#) or appointed representative of the firm or company as the case may be.

### (9) Certificates

- (a) Certificates shall be in such form as the Council shall determine subject to compliance with any specific requirements of the [Central Bank](#) in respect of an investment business certificate (Ireland).
- (b) Certificates shall not be invalidated solely by reason of a clerical error on behalf of the Association or by reason of any failure to follow any procedural requirements of these regulations.

### *(10) Administration charge*

If an application is withdrawn by the applicant under regulation 3(3), the Admissions and Licensing Committee may charge the applicant such sum as seems reasonable to it to pay or contribute towards the cost of processing the application between its receipt by the Admissions and Licensing Committee and its withdrawal by the applicant but, subject to this, shall return any fee submitted with the application.

### *(11) Re-application for certificates*

Any former certificate holder may re-apply for a certificate. Such application should be made in the same manner as the original application and will be considered by the Chairman or the Admissions and Licensing Committee in the ordinary way, and in accordance with regulations 3(1) to (10) above, save that:

- (a) the Admissions and Licensing Committee shall have specific regard to the circumstances in which the applicant previously failed to obtain a certificate or ceased to be a certificate holder;
- (b) the Admissions and Licensing Committee may, in its absolute discretion, require him to pass further examinations and/or tests and/or satisfy other requirements before it considers his application for a new certificate; and
- (c) no former certificate holder who has been the subject of a decision made pursuant to these regulations specifying that no future application for a certificate by the applicant will be entertained for a specified period, or until the occurrence of a specified event, may re-apply before the expiry of such period or the occurrence of such event.

## 4. Validity and renewal

### *(1) Validity*

Certificates shall be valid only from the date of issue to the date specified on the certificate unless the Admissions and Licensing Committee otherwise directs or unless, in the case of an investment business certificate (Ireland), the Admissions and Licensing Committee otherwise directs with the agreement of the Central Bank.

### *(2) Renewal*

- (a) All certificates are renewable annually and any person wishing to renew a certificate held by him must make an application to do so in accordance with regulation 3.
- (b) Any person who holds a certificate in relation to a particular territory and who wishes to apply for the same type of certificate in respect of another territory will be entitled to a certificate relating to the new territory provided that:
  - (i) the eligibility criteria, as referred to in the Practising Regulations, relating to the new territory are no more onerous than the eligibility criteria in the area that the person currently practises; and

- (ii) the person notifies the Association at least 28 days in advance of his application for a certificate in the new territory.

If the eligibility criteria in the new territory are more onerous than the criteria in the area in which the person currently practises, the person will be required to apply for a certificate as if he were making a new application.

## 5. Withdrawal of, suspension of, or imposition of conditions on certificates: general

### *(1) Mandatory grounds for withdrawal*

The Admissions and Licensing Committee shall withdraw a certificate if:

- (a) it is notified or becomes aware that the holder of the certificate has ceased to be, or never was, eligible to be issued with the certificate and:
  - (i) if the Admissions and Licensing Committee considers, in its absolute discretion, that the situation is remediable and it is appropriate to do so, and the holder has been notified of this situation in writing and the situation has not been remedied within the period of time specified in the notice; and/or
  - (ii) for holders of [auditing certificates](#) only, if the holder is a firm which has ceased to be “controlled by qualified persons” within the meaning of the Practising Regulations, the period of three months has elapsed from the date it ceased to be so controlled;
- (b) where the holder is a partnership, it has been dissolved without succession, and where it is a body corporate, it has been wound up without succession.

### *(2) Discretionary grounds for withdrawal*

The Admissions and Licensing Committee may withdraw, suspend or impose conditions upon a certificate if:

- (a) the holder of the certificate so requests;
- (b) it appears that any false, inaccurate or misleading information concerning the holder of the certificate or any of his, or its partners, directors or controllers, as the case may be, has been supplied to the Association;
- (c) the holder of the certificate has failed to submit a properly completed application for renewal as required by regulation 4(2) or fails to comply with a request for information or otherwise to co-operate with the Admissions and Licensing Committee in the exercise of its powers and responsibilities under these regulations;
- (d) the holder of the certificate fails to comply with any condition imposed by the Association pursuant to these regulations;

- (e) where the holder of the certificate is a partnership or company, following its dissolution or winding up there is any doubt in the opinion of the Admissions and Licensing Committee as to the identity or existence of a successor firm or company;
- (f) it is notified or becomes aware that a holder of a certificate or any of its partners, members, directors or controllers has committed a material breach of any of these regulations or other rules and regulations or codes of practice to which he or they are subject (or were subject prior to 1 January 2014) in the carrying on of the activities to which the certificate relates or authorises; or
- (g) the holder of the certificate is not a fit and proper person to hold the certificate in question within the meaning of the Practising Regulations.

### *(3) Regard to relevant matters*

In determining whether to exercise its powers under regulation 5(1) or 5(2) above the Admissions and Licensing Committee shall have regard to such matters as it considers relevant. Without limitation, in determining whether the holder of a certificate is a fit and proper person, the Admissions and Licensing Committee shall have regard to all or any of the matters referred to in the Practising Regulations.

### *(4) Need for a hearing*

Before making a decision to withdraw or suspend a certificate on the grounds specified under regulation 5(1) or 5(2), the Admissions and Licensing Committee shall consider the matter at a hearing, and the following provisions of regulation 6 below shall apply.

### *(5) Interim Orders*

Upon the application of the Association or upon its own motion, where a decision is made on the grounds specified under regulation 5(1) or 5(2), the Admissions and Licensing Committee may reconstitute itself as an Interim Orders Committee for purposes of deciding whether or not to make an interim order, or vary or revoke the terms of an existing interim order; in which circumstances the procedures laid down in the Chartered Certified Accountants' [Interim Orders Regulations](#) 2014 shall apply and the provisions of regulation 5(5) of those regulations shall operate so as to govern the extent to which written notice of any such application may be dispensed with.

## 6. Withdrawal of, suspension of, or imposition of conditions on certificates: hearings

### *(1) Notice*

- (a) The Association shall determine the date of the hearing and, subject to regulation 6(2), shall give the holder of the certificate at least 28 days prior written notice of the date set, in a notice complying with regulation 6(1)(b) below.
- (b) The said notice shall specify or include:

- (i) the date, time and place fixed for the hearing of the case;
  - (ii) the matter(s) under consideration;
  - (iii) the evidence on which the Association intends to rely, including documentary evidence and/or witness statements or letters;
  - (iv) the [relevant person](#)'s right to attend the hearing and be represented;
  - (v) the power of the Admissions and Licensing Committee to proceed in the absence of the relevant person at the hearing;
  - (vi) the relevant person's right to cross-examine any witnesses called by the Association and to call his own witnesses;
  - (vii) that not later than 21 days before the date set for the hearing the relevant person must notify the Association whether he intends to attend the hearing and call any witnesses, inviting him to indicate whether or not he accepts all or any of the matters raised and, if he accepts any of the matters, inviting him further to make such submissions as he may wish to be drawn to the Admissions and Licensing Committee's attention;
  - (viii) a list of witnesses whose evidence is relied upon by the Association, indicating those who have provided documentary evidence and those who have provided witness statements, whether in formal form or otherwise, or letters;
  - (ix) a summary of the powers of the Admissions and Licensing Committee.
- (c) For the avoidance of doubt, the information and notifications specified in regulation 6(1)(b) above may be provided at different times and supplemented as necessary from time to time.

### *(2) Short notice*

- (a) The Association may provide all or any of the information referred to in regulation 6(1)(b) above to the relevant person less than 28 days before the date set for the hearing. At the hearing the Admissions and Licensing Committee shall consider at the outset the appropriateness of short notice and the degree of urgency and may, if it is of the view that it is necessary in the public interest as weighed against any prejudice to the relevant person, order that the hearing proceed or be adjourned for such period and under such directions as it sees fit.
- (b) If the hearing proceeds at short notice, the Admissions and Licensing Committee may suspend or impose conditions upon the certificate. It may not withdraw a certificate until such time as a hearing on normal notice has taken place, which shall be no later than 30 days after the date of the short notice hearing unless a longer period is agreed between the holder of the certificate and the Association.

*(3) Withdrawal of an application by the Association*

- (a) Where the Association wishes to withdraw an application brought under regulation 5, and notice has been served in accordance with regulation 6(1), the Association must apply in writing to the Admissions and Licensing Committee stating the grounds for withdrawal of the application.
- (b) Applications under this regulation 6(3) may be made at any time up until the application is determined by the Admissions and Licensing Committee.
- (c) Applications under this regulation 6(3) may be considered without a hearing by the Chairman of the Admissions and Licensing Committee, if the parties agree, or by such mode of hearing (including a telephone hearing) as the Admissions and Licensing Committee may direct.

*(4) Submission of documents and information by the relevant person*

- (a) No later than 21 days before the hearing of his case (or such shorter time as the Admissions and Licensing Committee may in exceptional circumstances accept, having regard to the public interest, any prejudice to the Association, and the overall interests of justice) the relevant person must submit:
  - (i) if the matter(s) are denied, a statement of position;
  - (ii) such documentary evidence and witness statements, whether in formal form or otherwise, as he may wish to be drawn to the Admission and Licensing Committee's attention;
  - (iii) the names of any witnesses from the list provided by the Association that he requires to attend the hearing for cross-examination, explaining to what extent he disputes their evidence;
  - (iv) the names and addresses of any witnesses whom he wishes to call in support of his position and, if a witness statement is not being provided, an explanation of the nature of the evidence they will be giving. For the avoidance of doubt, the Association will require such witnesses to attend the hearing for cross-examination unless it indicates otherwise; and
  - (v) confirmation as to whether he wishes to attend the hearing of the case against him.
- (b) If there is a dispute as to whether a witness is required to attend to give oral evidence, the parties shall make written submissions to the [Chairman](#) who shall have the power to order the attendance of a witness or to make such other order as in his discretion he thinks fit. The decision of the Chairman shall be final.
- (c) If the relevant person fails to comply with the provisions of regulation 6(4)(a)(iv) above, he shall not be entitled to have witnesses attend the hearing save with the agreement of the case presenter or by order of the Chairman who shall give both

parties an opportunity to make submissions on the point. The decision of the Chairman shall be final.

- (d) If the relevant person indicates that he does not wish to attend, or fails to give an indication within the required deadline, the Association shall not be obliged to ensure the attendance of any witness at the hearing.

### *(5) Amendments to matters raised*

Upon the application of either party or upon its own volition, at any stage in the proceedings the Admissions and Licensing Committee may order that:

- (a) one or more matters be amended; and/or
- (b) one or more matters be added;

provided that the relevant person is not prejudiced in the conduct of his defence.

### *(6) Representation*

At the hearing of his case, the relevant person shall be entitled to be heard before the Admissions and Licensing Committee and/or to be represented by such person as he may wish, subject to the discretion of the Admissions and Licensing Committee to determine otherwise or to limit the participation of the relevant person's representative.

### *(7) Proceeding in the absence of the relevant person*

Where the relevant person fails to attend a hearing, the case may be heard in his absence provided the Admissions and Licensing Committee is satisfied that he has been served with the documents referred to in regulation 6(1) in accordance with [regulation 11](#) below.

### *(8) Adjournments*

- (a) The relevant person or the case presenter may make a written application to the Admissions and Licensing Committee that the hearing be adjourned to a future date. Subject to regulation 6(8)(b) below, such application shall be considered at the outset of the hearing and the Admissions and Licensing Committee may in its absolute discretion agree to the application if it is of the view that it is justified in all the circumstances.
- (b) Any such application made in advance of the hearing shall if reasonably practicable be considered by the Chairman, who may in his absolute discretion accede to it if he is of the view that it is justified in all the circumstances. If such application is refused by the Chairman, it shall be reconsidered at the outset of the hearing by the Admissions and Licensing Committee in accordance with regulation 6(8)(a) above. For the avoidance of doubt, the Chairman shall be entitled to participate in the reconsideration of the application, and the Chairman's written reasons for denying the application shall be provided to the Admissions and Licensing Committee.



- (c) In advance of the hearing, at the outset of the hearing, or at any time during the hearing, the Chairman or the Admissions and Licensing Committee may direct that the case should be adjourned to an appropriate date.
- (d) The Chairman or the Admissions and Licensing Committee may give such directions or impose such conditions as may be determined upon the grant of an adjournment, including one or more of the following:
  - (i) that the relevant person produce any necessary documents and supply any other information and explanations relevant to the matter in question, whether by attendance upon reasonable notice before the Admissions and Licensing Committee or otherwise;
  - (ii) that the relevant person allow any officer of the Association to enter his business premises on such notice (if any) as the Admissions and Licensing Committee may think appropriate and interview any employee of the relevant person;
  - (iii) that the relevant person procure the attendance of any of his employees at specific premises, upon reasonable notice;
  - (iv) that any additional evidence be served by the relevant person or the Association by a specified date.
- (e) The Chairman or the Admissions and Licensing Committee may (but need not) agree to or direct an adjournment where criminal or civil proceedings concerning the allegations to which the relevant person is a party are pending.
- (f) Before making a decision, the Chairman or the Admissions and Licensing Committee as appropriate shall invite representations from the other party.
- (g) The Chairman or the Admissions and Licensing Committee shall give written reasons for a decision to refuse or grant a request for an adjournment.
- (h) Where the hearing of the case has been adjourned, the Admissions and Licensing Committee may reconstitute itself as an Interim Orders Committee, for the purpose of deciding whether to make one or more of the orders set out in The Chartered Certified Accountants' Interim Orders Regulations, or vary or revoke the terms of an existing order.
- (i) For the avoidance of doubt, where the relevant person has already been served with the documents listed in regulation 6(1) and/or 6(2), an adjournment does not give rise to a requirement to re-serve them either 28 days before the date set or at all; but the relevant person shall be notified of the time and place fixed for the adjourned hearing as soon as practicable.

### *(9) Case presenter*

The case against the relevant person shall be presented to the Admissions and Licensing Committee on behalf of the Association by the case presenter.

### *(10) Advisers to the Admissions and Licensing Committee*

All hearings of the Admissions and Licensing Committee under this regulation 6 shall be attended by a [legal adviser](#) who shall:

- (a) act as adviser to the Committee on all procedural and legal matters;
- (b) retire with the Committee when it goes into private session;
- (c) ensure that any advice given to the Committee in private is repeated in public and an opportunity given to the parties to make submissions on that advice;
- (d) record the Committee's reasons for its decisions; and
- (e) carry out any other activity commensurate with the role of legal adviser.

### *(11) Power to refer to a health hearing*

At any time before or during the hearing, the Admissions and Licensing Committee may order that the hearing be adjourned and referred to a health hearing before a [Health Committee](#) in which circumstances the relevant provisions of the [Health Regulations](#) shall apply.

### *(12) 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.

### *(13) 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 his representative.

*(14) Pre- and post-hearing publicity*

- (a) The Association shall give advance publicity of the proceedings of the Admissions and Licensing Committee, in such manner as the Association thinks fit.
- (b) Any directions given in the case or any conditions imposed upon an adjournment shall not be published unless the Admissions and Licensing Committee otherwise directs, in which case the directions or conditions shall be published in accordance with regulation 6(14)(c)(i) as if they were orders.
- (c) Subject to regulation 6(14)(d) below, following a hearing:
  - (i) in the event that an order, suspension or condition relating to the certificate of the relevant person is made under regulation 6(16)(a)(ii) to (iv), the Association shall publish the same, together with the reasons for the Admissions and Licensing Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable;
  - (ii) in the event that an order, suspension or condition relating to the certificate of the relevant person is not made under regulation 6(16)(a)(ii) to (iv), the Association shall not publish the reasons for the Admissions and Licensing Committee's decision, unless the relevant person requests publication of the decision in whole or in summary form;
  - (iii) in the event that the relevant person relinquishes his certificate before a hearing under this regulation takes place, details of that fact and of any consequential orders made by the Admissions and Licensing Committee shall be published, together with the reasons for the Admissions and Licensing Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable.
- (d) 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 6(17) to be served upon the parties only, together with a public set of reasons which comply with regulation 6(14)(c), as soon as practicable.
- (e) Where the relevant person has contravened a relevant requirement as defined by regulation 5(11) of the Statutory Auditors and Third Country Auditors Regulations 2016, the details of any orders made by the Admissions and Licensing Committee, which may include the sanctioning powers set out in regulation 5 of the Statutory Auditors and Third Country Auditors Regulations 2016 as applicable, shall be published in accordance with regulation 6 of the Statutory Auditors and Third Country Auditors Regulations 2016.
- (f) The Insolvency Service may publish the names of holders or former holders of the Association's [insolvency licence](#) who are subject to a decision of the [regulatory assessor](#) under regulation 7 below or the Admissions and Licensing Committee

under this regulation, and details of the decision made, in such publications and in such a manner as it thinks fit.

### *(15) Procedure at hearings*

- (a) The procedure to be adopted in relation to any hearing shall, subject to the following paragraphs of this regulation 6(15), be such as the Admissions and Licensing Committee shall, in its absolute discretion, determine.
- (b) The relevant person and the Association may appear at the hearing in person and/or by solicitor, counsel or other representative and may call witnesses who may give evidence and be cross-examined. The Admissions and Licensing Committee may, at any time, ask questions of the relevant person.
- (c) The relevant person and the Association shall be entitled to make oral submissions with the relevant person having the right to speak last.
- (d) The Admissions and Licensing Committee shall announce its decision at the hearing.

### *(16) The Admissions and Licensing Committee's decision*

- (a) The Admissions and Licensing Committee may:
  - (i) dismiss or refuse the application;
  - (ii) order that the relevant person's certificate be withdrawn;
  - (iii) suspend the relevant person's certificate;
  - (iv) impose conditions on the relevant person's certificate;
  - (v) specify that no future application for a certificate by the relevant person will be entertained for a specified period or until the occurrence of a specified event;
  - (vi) appoint a regulatory assessor as more fully set out under regulation 7 below.
- (b) The suspension of a certificate pursuant to regulation 6(16)(a)(iii) shall be for a specified period or until the occurrence of a specified event or until specified conditions are complied with. While the certificate is suspended, it shall be deemed not to be held.
- (c) Conditions may be imposed upon a certificate under regulation 6(16)(a)(iv) of a type and for as long as the Admissions and Licensing Committee considers appropriate.
- (d) The Admissions and Licensing Committee may, in accordance with regulation 2(2)(a)(vii) of Appendix 1 to The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014, appoint any regulatory assessor as its agent or delegate for the purpose of carrying out any of its responsibilities and exercising any of its powers to impose conditions on certificates and/or conditions on a future re-application for a certificate.

- (e) At the conclusion of the hearing of the Admissions and Licensing Committee, the Admissions and Licensing Committee may, where appropriate, rescind any interim order made by the Interim Orders Committee in relation to the matters under consideration.

### *(17) Written notice of the decision*

Written notice of the decision made by the Admissions and Licensing Committee under regulation 6(16) shall be given to the relevant person within 14 days of the decision, and a written statement of the reasons for the decision of the Admissions and Licensing Committee shall accompany the notice unless a longer period for the provision of such reasons is necessary in the circumstances.

### *(18) Continuity*

- (a) Where a certificate has been suspended or withdrawn, the Admissions and Licensing Committee may order that the holder of the certificate request his continuity nominee to take responsibility for his practice.
- (b) In addition, where an insolvency licence has been suspended or withdrawn, the Admissions and Licensing Committee may order that the Association procure that an application is made to the Court to transfer any appointments held by the practitioner to his continuity nominee or other individual.

### *(19) Guidance*

The Admissions and Licensing Committee may take instructions from the Central Bank concerning any of the matters listed in Part VII of the Investment Intermediaries Act, 1995 of the Republic of Ireland in respect of its responsibility for the issue or withdrawal of an investment business certificate (Ireland).

## 7. Imposition of conditions on certificates by a regulatory assessor

### *(1) Referral to a regulatory assessor*

The regulatory assessor may, under regulation 6(16)(a)(vi) for the purpose of carrying out any of the Admissions and Licensing Committee's responsibilities and exercising any of its powers, impose conditions on certificates and/or on a future re-application for a certificate.

### *(2) Imposition of conditions on certificates by a regulatory assessor*

The regulatory assessor may, if in his absolute discretion he thinks fit, impose conditions upon a certificate if:

- (a) the holder of the certificate so requests;
- (b) it appears that any false, inaccurate or misleading information concerning the holder of the certificate or any of his or its partners, directors, controllers or members, as the case may be, has been supplied to the Association;

- (c) the holder of the certificate has failed to submit a properly completed application for renewal as required by [regulation 4\(2\)](#) or fails to comply with a request for information or otherwise to co-operate with the regulatory assessor in the exercise of its powers and responsibilities under these regulations;
- (d) the holder of the certificate fails to comply with any condition imposed by the Association pursuant to these regulations;
- (e) where the holder of the certificate is a partnership or company, following its dissolution or winding up there is any doubt in the opinion of the regulatory assessor as to the identity or existence of a successor firm or company;
- (f) the Association is notified or becomes aware that a holder of a certificate or any of its partners, members, directors or controllers has committed a material breach of any of these regulations or other rules and regulations or codes of practice to which he or they are subject (or were subject prior to 1 January 2014) in the carrying on of the activities to which the certificate relates or authorises;
- (g) the holder of the certificate is not a fit and proper person to hold the certificate in question within the meaning of the Practising Regulations; or
- (h) for any other reason, it is in the public interest to do so.

In determining whether to exercise his powers under this regulation 7(2) the regulatory assessor shall have regard to such matters as he considers relevant. Without limitation, in determining whether the holder of a certificate is a fit and proper person, the regulatory assessor shall have regard to all or any of the matters referred to in the Practising Regulations.

### *(3) The regulatory assessor's decision*

The regulatory assessor may:

- (a) consider that no regulatory action is necessary;
- (b) impose conditions on the holder of a certificate; or
- (c) refer the case to the Admissions and Licensing Committee.

### *(4) Consideration of future applications*

The regulatory assessor may specify that no future application for a certificate by the relevant person will be entertained for a specified period or until the occurrence of a specified event.

### *(5) Communication of the decision*

The regulatory assessor's decision shall be notified to the holder or former holder of a certificate as appropriate and shall include a written statement of the reasons for his decision.

*(6) Post-decision publicity*

- (a) Save where the regulatory assessor determines upon the application of either party or upon receiving representations from any third party from whom the regulatory assessor considers it appropriate to hear, that the particular circumstances of the case outweigh the public interest in publishing the decision made by the regulatory assessor under regulation 7(3), all such decisions shall be published, together with the reasons for the same in whole or in summary form, naming the relevant person, as soon as practicable in such manner as the Association thinks fit.
- (b)
  - (i) Save where the circumstances in regulation 7(6)(b)(ii) exist, in the event that the relevant person relinquishes his certificate before a decision under this regulation 7 is made, details of that fact and of any consequential decisions taken by the regulatory assessor shall be published, together with the reasons for any such consequential decisions of the regulatory assessor in whole or in summary form, naming the relevant person, as soon as practicable in such manner as the Association thinks fit.
  - (ii) The circumstances referred to in regulation 7(6)(b)(i) exist where the regulatory assessor determines upon the application of either party or upon receiving representations from any third party from whom the regulatory assessor considers it appropriate to hear, that the particular circumstances of the case outweigh the public interest in publishing details of the fact of the relevant person relinquishing his certificate before a decision under this regulation 7 is made and of any consequential decisions taken by the regulatory assessor, which may include but is not limited to prejudice to any of the parties.

*(7) Right of referral to the Admissions and Licensing Committee*

- (a) The holder or former holder of a certificate shall have the right to have his case referred to the Admissions and Licensing Committee for its consideration at a hearing if he disagrees with the decision of the regulatory assessor to impose conditions on a certificate and/or on a future re-application for a certificate, or with a direction regarding publicity made under regulation 7(6) above.
- (b) If the holder or former holder of a certificate wishes to exercise his rights under regulation 7(7)(a) above, he shall notify the Association in writing within 30 days of receiving the notification of the regulatory assessor's decision. Such notification shall include a description of the aspects of the decision the holder of a certificate disagrees with and why.
- (c) The Association shall have the right to have the case referred to the Admissions and Licensing Committee for its consideration at a hearing if it disagrees with the decision of the regulatory assessor.
- (d) If the Association wishes to exercise its rights under regulation 7(7)(c) above, the Association shall notify the holder of a certificate in writing within 30 days of

receiving the notification of the regulatory assessor's decision. Such notification shall include which aspects of the decision the Association disagrees with and why.

- (e) Regulation 6 shall apply to a hearing convened pursuant to regulations 7(7)(a) or 7(7)(c).

### *(8) Application to withdraw a referral to the Admissions and Licensing Committee*

- (a) Where a party seeks to withdraw a referral to the Admissions and Licensing Committee made under regulation 7(7)(a) or 7(7)(c), and notice has been served in accordance with regulation 6(1), the relevant party must apply in writing to the Admissions and Licensing Committee stating the grounds for withdrawal of the referral.
- (b) Applications under regulation 7(8)(a) may be made at any time up until the application is determined by the Admissions and Licensing Committee.
- (c) Applications under regulation 7(8)(a) may be considered without a hearing by the Chairman of the Admissions and Licensing Committee, if the parties agree, or by such mode of hearing (including a telephone hearing) as the Admissions and Licensing Committee may direct.

## 8. Correction of errors

### *(1) Slip rule*

- (a) Where the order and/or written statement of the reasons for the decision of the Admissions and Licensing Committee contains an accidental error or omission, a party may apply by way of an application notice for it to be corrected. The application notice shall describe the error or omission and state the correction required.
- (b) The Chairman of the Admissions and Licensing Committee may deal with the application without notice if the error or omission is obvious, or may direct that notice of the application be served on the other party.
- (c) The application may be considered without a hearing with the consent of the parties, such consent not to be unreasonably withheld.
- (d) If the application is opposed, it should, if practicable, be heard by the same Admissions and Licensing Committee which made the order and/or written statement of reasons for the decision which are the subject of the application. The Admissions and Licensing Committee may not conduct a re-hearing of the case.
- (e) The Admissions and Licensing Committee may of its own motion vary its own order and/or written statement of reasons for the decision for the purpose of making the meaning and intention clear.



*(2) New evidence*

The Admissions and Licensing Committee may at any stage and in its absolute discretion amend, vary or rescind any of its orders or decisions where new evidence comes to light which fundamentally invalidates the same, but may only do so to the advantage of a relevant person.

## 9. Effective date and appeals

*(1) Appeals procedure*

- (a) A person (“the appellant”) aggrieved by any order of the Admissions and Licensing Committee notified to him or it made pursuant to [regulations 3\(6\)](#) or [6\(16\)](#) of these regulations may appeal to the [Appeal Committee](#) in accordance with the Association’s appeal procedures as set out in The Chartered Certified Accountants’ Appeal Regulations 2014 (hereafter referred to as “the Appeal Regulations”). Any such appeal shall be dealt with in accordance with the [Appeal Regulations](#).
- (b) The Association may appeal against an order of the Admissions and Licensing Committee in accordance with the Appeal Regulations.

*(2) Effective date*

Any decision made by the Admissions and Licensing Committee pursuant to regulations 3(6) or 6(16) shall take effect from the date of the expiry of the appeal period referred to in the Appeal Regulations unless:

- (a) the appellant shall duly give notice of appeal prior to the expiry of such period in which case it shall become effective (if at all) as specified in the Appeal Regulations; or
- (b) the Admissions and Licensing Committee directs that, in the interests of the public, the order should have immediate effect, subject to its being varied or rescinded on appeal as specified in the Appeal Regulations.

*(3) Effective date for Republic of Ireland statutory audit cases*

- (a) In respect of cases involving statutory audits and the relevant person is from the Republic of Ireland, where the Admissions and Licensing Committee orders that the relevant person’s certificate be withdrawn on the grounds set out under regulations 5(1) or 5(2) above, the order to withdraw the certificate shall not take effect until one of the following conditions has been met:
  - (i) the period for making an appeal has expired without such an appeal having been made;
  - (ii) the appeal has taken place and the order to withdraw the relevant person’s certificate has been confirmed; or
  - (iii) the appeal has been withdrawn.

- (b) this provision applies to any cases referred by the [Disciplinary Committee](#) to the Admissions and Licensing Committee under Regulation 13(9)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014.

## 10. Costs

Regardless of the outcome of the application, the Admissions and Licensing Committee shall not have power to order the payment of costs by either party.

## 11. 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 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 11(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 complainant may be provided to him personally, sent by post or courier to the address nominated in writing by the complainant for service of any notice or document for the purpose of these regulations, or sent by electronic mail.

(4) 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.

(5) Any notice or document to be served on a relevant person or complainant 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.

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

(7) 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.

(8) 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.

## 12. Attendance

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

## 13. Hearings

(1) Proceedings of the Committee shall take place in London unless a direction is made to the contrary.

(2) 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.

## 14. Applications for waivers etc

Pursuant to various regulations of the Association, the Admissions and Licensing Committee may consider applications for waivers, variations or suspensions of such regulations. For the avoidance of doubt, and save where the same conflict with any express provision of such regulations, the following provisions of these regulations shall apply to such applications: [regulations 3](#) and [8 to 15](#).

## 15. Cross applicability of these regulations to other regulations dealing with applications for certificates, approvals, membership etc.

Save where the same conflict with the express provisions of various regulations of the Association dealing with applications for certificates, approvals, membership etc., regulations 3 and 8 to 15 of these regulations shall apply to such applications. For the avoidance of doubt, such applications include those arising under regulation 3 of the Chartered Certified Accountants' Irish Investment Business Regulations 2013 and under section B7 paragraph 15 of the Association's Code of Ethics and Conduct.

## 16. 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, provided it is satisfied that neither the relevant person nor the Association has been prejudiced in the conduct of his or its case.