

## Admissions and Licensing Committee: Application for readmission to membership, affiliate or student register

This form must be completed if you are applying for readmission (i) as an ACCA member as a result of having been excluded from membership following a decision of the Disciplinary Committee or (ii) as an affiliate or registered student as a result of having been removed from the affiliate or student register following a decision of the Disciplinary Committee or (iii) following your removal from the relevant register as a result of failure to pay annual subscriptions and/or provide CPD declarations on time and there is other information which may affect your eligibility, for example, a conviction, a caution or previous disciplinary history. In this regard, you should be aware of ACCA bye-law 8 (see section B3 of this form) which lists those matters which may affect your eligibility and therefore must be disclosed by you. You should be aware that the UK Rehabilitation of Offenders Act 1974 does not apply to the accountancy profession and you should disclose as part of your application any convictions and/or cautions that are not 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013). The amendments to the Exceptions Order 1975 provide that certain spent convictions and cautions are 'protected' and are not subject to disclosure.

To avoid confusion, where 'exclusion' is referred to below in this form, this relates to either exclusion from membership or removal from the affiliate or student register, as the case may be, as a result of a decision of the Disciplinary Committee. Where 'removal' is referred to below in this form, this relates to circumstances where removal was as a result of failure to pay fees or provide your CPD declaration.

Before completing this form you should read carefully the relevant sections of the **Guidance for Regulatory Orders, Guide to ACCA Hearings Team and Disciplinary Regulatory Committees** and **Admissions and Licensing Committee Guidance**, all of which are available on our website at <https://www.accaglobal.com/gb/en/about-us/regulation/disciplinary-and-regulatory-hearings.html>

Your application cannot proceed until all the information requested in this form has been provided. Once your form has been received it will be acknowledged and ACCA will then complete section B1. Please be aware that this may take up to 28 days. A copy of your application with section B1 completed will be returned to you together with any appendices and if you wish to make any further submissions these will be included in the additional papers for the Admissions and Licensing Committee meeting.

Please note the Committee has the power to grant your application, refuse your application or grant your application subject to further condition(s) as it considers appropriate. If also applying for a practising certificate, with regard to conditions, the Committee may order that you receive a Members Advisory Visit at your own expense, the cost of which is currently £750+VAT. In accordance with Membership Regulation 9(1)(b) it is up to you to satisfy the Admissions and Licensing Committee that you are eligible for membership or to become an affiliate or registered student. It is therefore vital that you provide all the documents and information requested in this form.

Your application will be considered by the Admissions and Licensing Committee in a private meeting. However the Admissions and Licensing Committee can decide that a hearing should be convened if it believes it is in the interests of justice to do so. If you believe it is in the interests of justice that your application be considered at a hearing please include your submission for this in your application.

Please return your form to:

Customer Services, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom.

Please retain a copy of the completed form and attachments for future reference.

### Data protection

ACCA may use your personal data provided on this form for the purposes of:

- administration of your application
- responding to enquiries and investigating complaints
- complying with our regulatory obligations.

You can update your information by contacting ACCA at any time. We may share information with suppliers and our auditors. Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence.

For more information on how your information and rights are respected, please see our [privacy notice](https://www.accaglobal.com/privacy) ([accaglobal.com/privacy](https://www.accaglobal.com/privacy)), or contact [privacy@accaglobal.com](mailto:privacy@accaglobal.com)

## A1 APPLICANT'S DETAILS

Full name

Membership number

Registered address

Town/City

County/State

Country

Postcode/Zipcode

Email address

Occupation

Current holder of a practising certificate?                      Yes                      No

Firm regulated for audit purposes?                                      Yes                      No

Are you engaged in public practice?                                      Yes                      No

You can read ACCA's guidance on public practice at

[https://www.accaglobal.com/content/dam/ACCA\\_Global/Members/Doc/Am\\_I\\_in\\_Public\\_Practice.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Members/Doc/Am_I_in_Public_Practice.pdf)

If you are engaged in public practice in the UK, Ireland, Zimbabwe or Australia you must also complete a practising certificate application form which is available on our website here

[https://www.accaglobal.com/content/dam/ACCA\\_Global/Members/members-in-practice/members-in-practice/PC%202019%20Updated%20May%202019.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Members/members-in-practice/members-in-practice/PC%202019%20Updated%20May%202019.pdf)

If you are engaged in public practice outside of these four designated territories, and you are not otherwise required by local legislative and/or regulatory requirements to hold an ACCA practising certificate, you must place yourself on the ACCA's Register of Practitioners should your application for readmission be successful. Further details on how to do this can be found here

<https://app.keysurvey.co.uk/votingmodule/VOTING1/f/1215402/984c/?msig=bb62ade99ce292fe8c74be1154ba93b2>

## A2 DOCUMENTATION REQUIRED

If this application is for readmission as a result of exclusion, enclosed with this application will be a copy of the Disciplinary Committee reasons relating to that decision. If this decision was appealed, a copy of the Appeal Committee reasons will also be enclosed with this application.

If relevant to you, please tick this box

If this application relates to your removal due to failure to pay your annual subscription and/or provide your CPD declaration together with a previous finding made by the Disciplinary Committee, details of your failure to pay your subscription and/or provide your CPD declaration together with the reasons from the Disciplinary Committee will be included in this application together with any Appeal Committee reasons, if appropriate.

If relevant to you, please tick this box

If, since your exclusion, any of the matters referred to in bye-law 8 have arisen, then you are under an obligation to disclose those to ACCA. You will also need to provide documentary evidence in relation to the matter which you have disclosed. For example:

- 1) If the matter relates to a conviction/caution, please provide a copy of the certificate of conviction/caution from the Court, duly translated if necessary. If you were convicted and/or sentenced before a Crown Court (England and Wales) or equivalent court, please provide a copy of the sentencing remarks.

Copy of the certificate of conviction/caution attached

Sentencing remarks attached

- 2) If your conviction/caution was outside of the UK, a certificate of conviction/caution may not be available. If so, please provide a copy of the judgment from the Court, duly translated if necessary, referring to your conviction and sentence.

Copy of the judgment from the Court attached

- 3) If you were sentenced to a fine, other financial penalty and/or costs, please confirm that these amounts have been paid and provide confirmation from the Court.

I confirm that these amounts have been paid

Confirmation from the Court attached

- 4) If you were sentenced to a community order, please confirm that you have completed this satisfactorily and provide confirmation from the relevant authority.

I confirm that this has been completed

Confirmation from the relevant authority attached

- 5) If the matter disclosed relates to your bankruptcy, please provide a copy of your bankruptcy order and confirmation that it has been discharged.

Bankruptcy order and confirmation of discharge attached

- 6) If the matter disclosed relates to a decision made against you by another professional body, please provide a copy of that decision together with any reasons. If the sanction against you includes a fine, other financial penalty and/or costs, please confirm these amounts have been paid.

Decision attached

I confirm that these amounts have been paid

- 7) If the matter relates to your disqualification to act as a company director, please provide a copy of the disqualification order.

Disqualification order attached

### **A3 FURTHER INFORMATION REQUIRED**

In relation to your exclusion or removal, please forward any further details which you consider important and that should be considered by the Admissions and Licensing Committee. In particular please provide the following information:

1. Your own detailed explanation of the circumstances and events which led to your exclusion or removal. Continue on a separate sheet if necessary.

2. Your current work/employment circumstances. Continue on a separate sheet if necessary.

**A3 FURTHER INFORMATION REQUIRED (continued)**

3. Your attitude toward your exclusion or removal, both at the time and now. Continue on a separate sheet if necessary.

4. Why you consider that, given similar circumstances and events in the future, you will not commit a similar breach of ACCA rules.  
Continue on a separate sheet if necessary.

**A3 FURTHER INFORMATION REQUIRED (continued)**

5. Why you feel you should be re-admitted as a member or affiliate or registered student, as the case may be. Continue on a separate sheet if necessary.

6. Are you currently the subject of proceedings which could result in any of the matters referred to in bye-law 8? Continue on a separate sheet if necessary.

**A3 FURTHER INFORMATION REQUIRED (continued)**

7. If applicable, please explain why you are also applying for a practising certificate or practising certificate with audit qualification, providing your views about the matters concerning your fitness and propriety.

**A3 FURTHER INFORMATION REQUIRED (continued)**

8. Please outline your employment history, including, if applicable, the name and details of your current employer.

Name of employer

Employer address

Nature of employer's business

Dates of employment and job titles

Is the employer registered as an ACCA approved employer under the practising certificate development stream? Yes No

Is the employer registered for practising certificate training by another professional body? Yes No

Name of supervising principal

Accountancy qualifications and job title of supervising principal

Name of employer

Employer address

Nature of employer's business

Dates of employment and job titles

Is the employer registered as an ACCA approved employer under the practising certificate development stream? Yes No

Is the employer registered for practising certificate training by another professional body? Yes No

Name of supervising principal

Accountancy qualifications and job title of supervising principal

Name of employer

Employer address

Nature of employer's business

Dates of employment and job titles

Is the employer registered as an ACCA approved employer under the practising certificate development stream? Yes No

Is the employer registered for practising certificate training by another professional body? Yes No

Name of supervising principal

Accountancy qualifications and job title of supervising principal

Name of employer

Employer address

Nature of employer's business

Dates of employment and job titles

Is the employer registered as an ACCA approved employer under the practising certificate development stream? Yes No

Is the employer registered for practising certificate training by another professional body? Yes No

Name of supervising principal

Accountancy qualifications and job title of supervising principal



**A3 FURTHER INFORMATION REQUIRED (continued)**

If, since your exclusion or removal, any of the matters referred to in bye-law 8 have arisen, please provide further details as follows:

9. The underlying facts and surrounding circumstances of the matter which you have disclosed. Continue on a separate sheet if necessary.

10. In relation to the matter disclosed, what was your attitude at the time and now? Continue on a separate sheet if necessary.

**A3 FURTHER INFORMATION REQUIRED (continued)**

11. If the matter relates to a conviction/caution, did you at any time plead guilty?

Yes            No

12. As a result of the matter disclosed, or for any other reason, have you been excluded from any other professional body?

Yes            No

13. If the matter relates to a conviction/caution, why do you consider that, given similar circumstances and events in the future, you will not commit a similar offence or offences? Continue on a separate sheet if necessary.

14. If the matter does not relate to a conviction/caution but one of the matters listed in bye-law 8, why do you consider that, given similar circumstances and events in the future, the conduct will not be repeated by you? Continue on a separate sheet if necessary.

## A4 REFERENCES

Please provide up-to-date personal and professional references in support of your application. Please note your referees should be aware of your exclusion/removal and make reference to it in as much detail as possible. For example, the referee should state that they are aware you have been excluded/removed and the reasons for that exclusion/removal. All referees should make clear both their relationship to you and their own professional status, if any. The referees should sign the reference in their own name. Please note that ACCA may take steps to verify any references provided.

If a practising certificate is required, please provide at least one reference from another qualified practising accountant who knows you. This reference should confirm details such as the number of years and the circumstances under which the referee has been known to you and their opinion of your personal or professional attributes which, in their view, make you suitable to hold practising certificate or insolvency licence.

My references are attached

Name of referee

Referee job title

Relationship to applicant

Name of referee

Referee job title

Relationship to applicant

## A5 CONTINUING PROFESSIONAL DEVELOPMENT (CPD)

Please attach details of your verifiable CPD programme for the last three years or since the date of your admission to ACCA membership if you have been a member for less than three years. You may use ACCA's evidence records or submit your own format. ACCA's evidence records are available on our website at [www.accaglobal.com/cpd](http://www.accaglobal.com/cpd)

My CPD records are attached

## A6 OTHER RELEVANT INFORMATION

Please list below any other documents you are attaching in support of your application. Write 'None' if applicable.

## A7 CONFIRMATION

I confirm that the information contained in this form is true, accurate and complete to the best of my knowledge and belief. I understand that a false declaration on this form may lead to disciplinary action against me and/or may invalidate any decision related to the application.

Applicant's signature

Date

*(Signature may be typed)*

**B1 THE RELEVANT FACTS AND RECOMMENDATION – FOR ACCA USE ONLY**

Is the member also applying for a practising certificate or practising certificate and audit qualification?	Yes	No
If Yes, please forward to Authorisation to complete the following:		
Has the member submitted a satisfactory practising certificate application form?	Yes	No
Is the member eligible for a practising certificate or practising certificate and audit qualification?	Yes	No
If the Committee were to grant a practising certificate or practising certificate and audit qualification, would ACCA like to recommend any conditions be placed on the Committee's order?	Yes	No
If Yes, please provide further information		



- 1) Membership Regulation 14 sets out the Committee's powers in relation to an application for readmission. Any former member or student may apply for readmission provided that any outstanding sums due to the Association, including any fines or costs imposed by a disciplinary order have been paid and any breach of regulation 4(4) (relating to CPD) has been rectified. The Committee shall have specific regard to the circumstances of the applicant's cessation as a member or student and may, in its absolute discretion, require the applicant to pass further examinations and/or tests and or satisfy other requirements before it considers the application. No former member, affiliate or registered student may apply for readmission until the expiry of twelve months after the effective date of the disciplinary order or other date as specified by the disciplinary order.
- 2) Save for the matters referred to in Membership Regulation 14 referred to above, the application will be considered in accordance with Membership Regulation 9(1)(b) which provides that it shall be for an applicant to satisfy the Admissions and Licensing Committee that he is eligible. Besides other matters, an applicant is eligible if he satisfies the Admissions and Licensing Committee as to his general character and suitability, (Membership Regulation 3, in relation to members, and Membership Regulation 7, in relation to students).
- 3) Authorisation Regulation 3(6) provides that the Committee may decide to grant the application, refuse the application, grant the application subject to such conditions as it considers appropriate, or adjourn or postpone consideration of the application.
- 4) Should this application relate to an application for membership and a practising certificate, the Committee's attention is, in addition, drawn to Authorisation Regulation 3(1) which states that an applicant must satisfy the Committee that he is eligible for the certificate applied for in accordance with the Global Practising Regulations.
- 5) It must be stressed that if the application is for readmission to membership and a practising certificate, and the applicant intends to practice should he be readmitted, it would be inappropriate for the Committee to grant the application for membership but not the practising certificate, given that the member would, upon admission, immediately be in breach of Global Practising Regulation 3 for carrying on public practice without a practising certificate.
- 6) Authorisation Regulation 3(6)(a) provides that the Committee may grant an application, refuse an application, grant an application, subject to such condition(s) as it considers appropriate, or adjourn consideration of an application. Authorisation 3(5)(b) further provides that the Committee may accept undertakings from any person as a condition of issuing a certificate.
- 7) Global Practice Regulation 6 states that a member shall be eligible for a practising certificate where:
  - (a) he is sufficiently qualified in accordance with regulation 7 to carry out any activity constituting public practice in the country to which the certificate applied for relates;
  - (b) he is fit and proper within the meaning of regulation 8;
  - (c) he holds the necessary professional indemnity insurance in accordance with regulation 9 and
  - (d) he has made arrangements for the continuity of his practice in accordance with regulation 11.

Taking into account the contents of this application form, the relevant regulations and the Guidance for Regulatory Orders, the Committee is invited to consider making an appropriate order in this case.

## B2 THE COMMITTEE'S POWERS (continued)

Authorisation Regulation (AR) 3(1) states that an applicant must satisfy the Committee that he/she is eligible for the certificate applied for in accordance with the Global Practising Regulations. AR 3(6) provides that the Committee may grant an application, refuse an application, grant an application subject to such condition(s) as it considers appropriate or adjourn consideration of an application. AR 3(6) further provides that the Committee may accept undertakings from any person as a condition of issuing a certificate.

AR 5(2) states that 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.

Taking account of the content of this application form, and the Guidance for Regulatory Orders, the Committee is invited to consider making an appropriate order in this case.

8. (a) A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:
- (i) he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
  - (ii) in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
  - (iii) he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound;
  - (iv) in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these bye-laws or of any regulations made under them in respect of which that person is bound;
  - (v) he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional body;
  - (vi) he or it has been disciplined by another professional body;
  - (vii) he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation;
  - (viii) he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;
  - (ix) before a court of competent jurisdiction in the United Kingdom or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to the Association or to the accountancy profession; or
  - (x) before a court of competent jurisdiction in the United Kingdom or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- (b) Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- (c) For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to the Association or to the accountancy profession.
- (d) For the purposes of bye-law 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- (i) whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
  - (ii) whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
  - (iii) the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- (e) For the purposes of bye-law 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- (f) For the purposes of bye-law 8(a)(x):
- (i) where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
  - (ii) where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- (g) Subject to bye-law 8(f) 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.