

## **Admissions and Licensing Committee:**

### **Application for readmission to the ACCA Qualification/Foundations in Accountancy, where eligibility is questioned**

This form must be completed if you wish to apply to the Admissions and Licensing Committee to be readmitted as a student of ACCA where your eligibility has been brought into question due to false documents being associated with your account. 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 that you are only required to disclose 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 (2013) provide that certain spent convictions and cautions are 'protected' and are not subject to disclosure.

Before completing this form you should read carefully the relevant sections of the Guidance for Regulatory Orders and Guide to ACCA's Hearings Team and the Disciplinary and Regulatory Committees, both of which are available on our website at <https://www.accaglobal.com/uk/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. In accordance with Membership Regulations 14 and 9(1)(b) it is up to you to satisfy the Admissions and Licensing Committee that you are eligible to be a registered student. It is therefore vital that you provide all the documents and information requested in this form.

We advise you to wait for confirmation that your re-registration is complete before starting your studies with a tuition provider.

Please fill in your details in BLOCK CAPITALS only.

Please return your completed form to: Customer Operations, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom.

ACCA Connect is open 24 hours a day, 7 days a week.

+44 (0)141 582 2000

[students@accaglobal.com](mailto:students@accaglobal.com)



#### 4 QUALIFICATIONS GAINED SINCE LEAVING THE REGISTER

If you have gained additional qualifications and wish to make an application for exemption(s) from any ACCA/Foundations in Accountancy exams, please ensure you attach copies of official completion certificates and transcripts confirming all subjects passed. Please submit photocopies, **not** originals of any supporting documentation.

#### 5 ACCA EXCHANGE/APPROVED PARTNER

If your employer is an ACCA Exchange Employer or Approved partner, please confirm their Exchange code or Approved Partner code below.

#### 6 ACCA JOINT EXAMINATION SCHEMES/AGREEMENTS

If you are a student in Cambodia, Malawi, Singapore, Swaziland or United Arab Emirates, please read the following declaration and tick the box to confirm your consent.

I consent to ACCA sharing my personal details with my Joint Examination Scheme/ Agreement partner if applicable. I understand that this includes my exam results.

Please tick here to confirm your consent.

If you are a student in Barbados, Botswana, Belize, Cyprus, Greece, Guyana, Jamaica, Lesotho, Malta, Sierra Leone or Trinidad and Tobago and were previously registered with ACCA and a Joint Examination Scheme partner, please do not submit this form. Please contact your Joint Scheme or visit our website to obtain the correct form.

#### 7 DATA PROTECTION, COMMUNICATION AND MARKETING

##### Third party marketing material

ACCA would like to keep you informed of products and services from third party organisations that may be of interest, relevance or benefit to you in your professional capacity. All third party organisations are strictly vetted and the mailing/email list is never given directly to the advertising party. All campaigns are carried out by ACCA or an ACCA approved agency.

I wish to remain informed.

##### Data Protection

We may use your personal data for the purposes of:

- membership, student membership and exam administration
- sending you ACCA publications and other communications
- responding to enquiries and investigating complaints
- complying with our regulatory obligations

You can update your information through your *myACCA* account at any time, after your application has been approved. We may share information with our suppliers and our auditors. If you are a dual or multi-qualified member, or applying for a joint scheme, we may share details with your other professional association(s). We may also share information with learning providers, where you have agreed this with them.

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

For more information on how your information and rights are respected, please access our [privacy notice](http://www.accaglobal.com/gb/en/footer/toolbar/privacy/data-protection.html) (<http://www.accaglobal.com/gb/en/footer/toolbar/privacy/data-protection.html>), or contact [privacy@accaglobal.com](mailto:privacy@accaglobal.com)

## 8 DECLARATION STATEMENT OF RE-REGISTRATION

I hereby apply for readmission to the student register of the Association of Chartered Certified Accountants (ACCA).

I agree to comply with ACCA's **Charter, Bye-laws, Regulations and Code of Ethics and Conduct**.

I acknowledge and agree that I am responsible for any application or documents submitted to ACCA, by me or on my behalf. I understand that if my application for registration and/or exemptions is found to have been based on false document(s), ACCA may treat my registration as null and void and I may be administratively removed from ACCA's register. I accept that if I am removed for this reason, I will not be entitled to a refund of any registration and/or exemption fee(s). Further, I understand and accept that any application for readmission will need to be considered by ACCA's Admissions and Licensing Committee and I agree that I will not be permitted to apply to be readmitted to ACCA for a period of three years from the date I am removed from the register.

I understand that my eligibility will be based solely on official documents confirming my qualifications that I have sent to ACCA.

I agree that while I am registered with ACCA I will promptly tell ACCA about any event which may engage ACCA's Bye-law 8 (see Notes below) and make me liable to disciplinary action.

I understand that once I have registered with ACCA, I could be liable to disciplinary action under ACCA's Bye-law 11 for events set out in Bye-law 8 which occurred before or after I registered.

If I have disclosed details of any past events referred to in ACCA's Bye-law 8 I understand that they will be taken into account in dealing with my application, but that they will not automatically stop me from becoming an ACCA student.

I understand that if I fail to declare an event which may engage Byelaw 8, I may face disciplinary action.

I have not been subject to any criminal conviction and/or caution that has not already been brought to the attention of ACCA's Assessment or Investigations Department. I understand that the UK Rehabilitation of Offenders Act 1974 does not apply to me (as it does not apply to the professions of chartered accountant, certified accountant) and that I am required to disclose all convictions and/ or cautions, including those that are spent, unless they are 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended). The amendments to the Exceptions Order 1975 provide that certain spent convictions and cautions are 'protected' and are not subject to disclosure.

I further understand that as a student of ACCA I am not permitted to use the designation 'Chartered Certified Accountant', 'Accountant' (or any similar description) and the designatory letters 'ACCA'.

I understand that I am not permitted to be a director, partner, or principal of a firm carrying on public practice activities (as defined by The Chartered Certified Accountants Global Practising Regulations 3 Declaration and 4).

I understand that ACCA's definition of public practice extends beyond audit to incorporate all types of work generally associated with an accountancy practice, such as producing accounts, tax returns, but excluding book-keeping services.

I confirm I am not currently carrying on public practice and will not engage in such activities until I have obtained a practicing certificate from ACCA authorising me to do so, or arranged to have been placed on ACCA's register of practitioners.

I understand that if I provide external accountancy services other than public practice (such as those set out in Membership Regulation 8(2) (b), e.g. book-keeping or payroll services), I must be registered for anti-money laundering supervision with HM Revenue and Customs or another professional body supervisor recognised for such purposes prior to provision of such services. NB: Students outside the UK should check what local obligations they may have regarding anti-money laundering supervision.

I confirm that I have read and understood the factsheet '**Am I in public practice?**'.

I understand that in some countries ACCA operates joint qualification schemes with national professional accountancy bodies and that ACCA and the relevant joint scheme professional body will need to share information with each other in order to operate the scheme. I understand and accept that this will apply to me if I live in, or move to, a joint scheme country and understand that the sharing of information includes, but is not limited to, information on exam results, subscription payments and contact details as set out in ACCA's General Data Privacy Notice.

I wish to apply for readmission and I understand that I will be charged for any applicable fees at the current rate.

I declare that I have read and fully understood this Declaration.

I declare that the information I have given on this form is correct and that I have not been subject to any matters which may engage Bye-law 8 that have not already been brought to the attention of ACCA's Assessment/Investigations Department in writing.

### Notes

ACCA's Bye-law 8 sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Carrying on public practice without a practicing certificate, incompetence in carrying out work; breach of ACCA Bye-laws or regulations; disciplinary action against you by another professional or regulatory body; entering a voluntary arrangement, administration, liquidation or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; a conviction or caution for an offence discreditable to ACCA or the accountancy profession; a finding by a court in civil proceedings that you have acted fraudulently or dishonestly; misconduct – this includes (but is not limited to) any act, or failure to act, which brings, or is likely to bring, discredit to you, a relevant firm, ACCA or the accountancy profession.

Signature

Date



**B2 THE COMMITTEE'S POWERS**

Whether the application is for membership or the student register, the Committee's attention is drawn to the provisions of 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, Membership Regulation 5 in relation to affiliates, and Membership Regulation 7 in relation to students).

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.

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.

Note that if the application is for admission to membership and a practising certificate, and the applicant intends to be in public practice, 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.

Authorisation 3(6)(b) provides that the Committee may accept undertakings from any person as a condition of issuing a certificate.

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.

**Liability to disciplinary action**

- 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 or regulatory body;
  - vi he or it has been disciplined by another professional or regulatory 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. 17 1.2 Bye-laws
- 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.