

Waivers only apply to members following the unit route.

If you are following the 'unit route – part-time or semi-retired', you will be setting your level of verifiable CPD and so you do not need to apply for a waiver. You should, however, keep a record of any exceptional circumstances if they affect your ability to complete CPD.

If you are following the 'ACCA Approved Employer – professional development' route, you do not need to apply for a waiver. ACCA would expect your employer to assess individual development needs should you be absent from work for any period of time.

If you are following the 'IFAC body route' you do not need to apply for a waiver. You will be expected to comply with the requirements of the other body's CPD policy and should approach them regarding this issue.

ACCA'S UNIT ROUTE

ACCA recognises that situations occur where members are unable to fulfil their CPD requirements. If, due to exceptional circumstances, you are unable to meet your full annual CPD requirement, you will be able to apply for a waiver. Waiver applications are considered for verifiable units only and will be granted pro rata to the period of absence from work. Generally a minimum period of one month's absence from work is required to be eligible for a waiver. You can only apply for waivers for the current or previous CPD years.

Circumstances recognised for the purpose of waivers include:

- long-term illness and/or serious ill health
- onerous caring duties for a close family member
- maternity/paternity leave
- unemployment
- career break.

Circumstances not specified above will be considered on an individual basis.

HOW TO APPLY FOR A WAIVER

Applications for waivers can be made by:

- using the online tool within *myACCA*
- downloading a form from www.accaglobal.com/en/member/cpd/members-cpd/waivers.html
- writing to ACCA Operational Delivery, 110 Queen Street, Glasgow G1 3BX, United Kingdom, detailing the reason for your request and your dates of absence from work.

SUPPORTING EVIDENCE

You will be required to retain documentary evidence – for example, a medical certificate in the case of illness – to support your waiver application. This must be held for a period of three years.

In all cases, practising certificate and insolvency licence holders must submit documentary evidence in support of their waiver application.

If you are not a practising member and you are applying for a waiver for the current CPD year you do not need to provide documentary evidence at the point of application. However, if you are applying for a waiver for a previous year, supporting documentation must be submitted.

Please send copies (not originals) of supporting documentation. ACCA will contact you regarding the outcome of your application.

If your application is successful and you are awarded a waiver, please note that you will still be required to submit your annual CPD declaration. Once you have met the non-verifiable CPD requirement (19 units) and any remaining verifiable CPD required, you should complete your CPD declaration indicating Option A (I have met the CPD declaration requirement). This is because you have met a reduced CPD requirements for the year as agreed with ACCA.

REDUCED ANNUAL SUBSCRIPTION FEE

If you are claiming a CPD waiver, or following the 'unit route – part-time/semi-retired', you may be eligible to apply for the reduced annual subscription fee. This is open to members who are currently unemployed or earning less than £5,000 per annum. The application form can be downloaded from the ACCA website at www.accaglobal.com/en/member/members-admin/members-admin.html

CPD ACTIVITY REVIEWS

ACCA will conduct reviews of members' CPD by selecting a proportion of members' records to review. If you are selected, ACCA may ask you to send in evidence of the CPD you have undertaken. Such evidence will need to include documentation to support any waiver awarded. All members must retain evidence for a period of three years.