

Application for reinstatement to membership or reinstatement to the affiliate register

**PLEASE USE BLOCK CAPITALS AND BLACK INK
THROUGHOUT.**

Members or affiliates who were removed for non-payment of subscription fees

A former member or affiliate seeking reinstatement who was removed from the ACCA register for non-payment of fees must pay the current year's subscription, the reinstatement fee, any unpaid sums owed at the time of removal and all back subscriptions. Those seeking reinstatement to membership must also ensure to complete the CPD declaration on page eight of this form.

Members who were removed for non-compliance of Continuing Professional Development (CPD) obligations

A member who was removed for non-compliance with their CPD obligations will be required to complete the declaration on page eight of this form confirming that the 2018 CPD requirement has been achieved. A member who was removed for non-compliance with the evidence review process will also be required to submit CPD evidence records with this form.

Members or affiliates who resigned from the ACCA register

A member or affiliate who resigned from the register will be required to pay any sums due at the point of resignation together with the current year's subscription and reinstatement fees but will not be required to pay subscription fees for the years during which he/she was off the register. Those seeking reinstatement to membership must also ensure to complete the CPD declaration on page eight of this form.

Individuals who were removed from the register on disciplinary grounds or due to bankruptcy

An individual excluded from the register on disciplinary grounds or due to bankruptcy may, in addition to completing this form and paying all fees and any other sums due, be asked to supply character references in addition to completing the reinstatement to membership form and may be subject to the

preparation of a report by an ACCA approved practitioner on his/her conduct in the period since his/her exclusion, for which an additional fee may be payable. Applicants may also be required to pass further examinations and/or tests and be subject to further conditions for reinstatement. Advice on these procedures will be given on receipt of this form.

Members in public practice

An applicant for reinstatement who is in public practice (whether on a full-time or spare-time basis) as the principal of a firm in a designated territory or in a country of jurisdiction that, according to local legislative and/or regulatory requirements, requires an ACCA practising certificate, must submit an application for a practising certificate with this form. An applicant for reinstatement in a country or jurisdiction where an ACCA practising certificate is not required must notify ACCA and be placed on a register of ACCA practitioners. Such members must confirm that they have complied with any local legislative and/or regulatory requirements to be eligible to carry on public practice. The online registration form for the register of practitioners is available in the 'Practitioner forms' section of the ACCA website. They must also maintain competence in the specialised areas of their practice and obtain an appropriate proportion of CPD units in those areas. (Applicable only to former members; affiliates are not permitted to enter into public practice.)

Previous membership or registration number, if known

If a former member, please provide the following:

Date of admission to membership (dd mm yy)

Date of removal from membership (dd mm yy)

Please return your completed form to:

Customer Operations ACCA 110 Queen Street Glasgow G1 3BX United Kingdom

Ensure to:

- Enclose the correct remittance as set out on page 7
- Complete the CPD declaration on page 8 (individuals applying for reinstatement membership only)
- Enclose CPD evidence records (individuals who were removed for non-compliance with the CPD evidence review process only).

DECLARATION

I hereby apply for reinstatement to the membership/reinstatement to the affiliate register of the Association of Chartered Certified Accountants (ACCA).

I understand that if reinstated to membership/reinstated to the affiliate register, I could become liable to disciplinary action for events which engage ACCA Bye-law 8, liability to disciplinary action, which occurred before or after I am reinstated (read **Notes** section below now).

I confirm I have now read the **Notes** section below and:

- I understand that if I fail to declare an event which may engage Bye-law 8, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will promptly notify ACCA about any event which may engage Bye-law 8;
- I agree to comply with ACCA's Charter, Bye-laws, Regulations and Code of Ethics and Conduct;
- I have not been subject to any criminal conviction and/or caution;
- I have not been disciplined by any professional body and/or regulator;
- I have not been subject to any other matters which may engage Bye-law 8 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 the accountancy profession and that I am 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;
- I understand that any matters which I have disclosed to ACCA which engage Bye-law 8 will be taken into account when dealing with my application, but that the matters may not automatically stop me transferring to membership;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time.

I further undertake that I will only use the designation 'Chartered Certified Accountant' and the designatory letters 'ACCA' (or 'FCCA' when I become a fellow) only while I remain a member of ACCA. I understand that if I engage in any public practice activities (as defined by The Chartered Certified Accountants Global Practising Regulations 3 and 4), I will need to hold an ACCA practising certificate. I confirm that I have read and understood the factsheet: *Am I in public practice?* <https://www.accaglobal.com/content/dam/accaglobal/PDF-members/practisinginfo/Factsheet%20-%20Am%20in%20Public%20Practice%2001012017.pdf>

I acknowledge my duty to the public to ensure that the quality of my knowledge and service is maintained after qualification. I therefore accept my responsibility to undertake adequate continuing professional development as directed by Council and specified in the Chartered Certified Accountants' Membership Regulations.

Notes: ACCA 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: Incompetence in carrying out work; breach of ACCA Bye-laws or Regulations; disciplinary action against you by another professional body or regulator; bankruptcy or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings; misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession. The following events are conclusive proof of misconduct and of the facts and matters found: a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in criminal proceedings; a copy of a certified judgment in civil proceedings. Please note that hearings of ACCA's Disciplinary Committee shall be open to the public and all orders and findings shall be publicised unless the Committee determines otherwise.

Signature

Date

PERSONAL DETAILS

Surname

Title (✓) Mr Mrs Miss Ms Dr Other (please specify)

Forenames

Honours/university degrees

Date of birth

Residential address

Post town/city

County/state

Country

Postcode

Telephone Area/STD code

Number

If you would like to receive general updates by SMS text message please provide your mobile telephone number.

Mobile Country code

Number

Business address

Job title

Company name

Company address

Post town/city

County/state

Country

Postcode

Telephone Area/STD code

Number

Mailing details

If reinstated, please indicate the address to which you wish your correspondence to be sent (✓):

Residential

Business

Do you wish your town and country of residence to appear in the *Directory of members*? (✓):

Yes

No

PERSONAL DETAILS/REGISTRATION DETAILS

A member in the UK or Ireland will be enrolled with the district society covering his/her residential address, which will involve receiving mailings directly from that society.

If you do **NOT** wish to be enrolled, please cross here (X):

A member in the United Kingdom or Ireland will be enrolled with the members' network covering his/her employment category, which will involve receiving mailings directly from that network.

If you do **NOT** wish to be enrolled, please cross here (X):

A member in the United Kingdom or Ireland will be enrolled with the members' network covering his/her employment category, which will involve receiving mailings directly from that network.

Please summarise below the reason for your removal from the register.

Please summarise your employment since the date of your removal.

Have you ever been adjudged bankrupt or, either individually or as a partner/director in a firm, made or agreed to make an assignment for the benefit of creditors or made any arrangement or composition with creditors or executed any similar deed or agreement or attempted to take the benefit of any statutory provision for arrangement with creditors? (✓)

Yes No

If yes, give full details below including the relevant dates and the current position. Continue on a separate sheet if necessary.

Members in public practice

Any ACCA member performing work under ACCA's definition of public practice or who is a partner/director of a firm which undertakes public practice is required to hold an ACCA practising certificate. For further details of ACCA's certificate and licensing requirements please refer to the Practice Information at <https://www.accaglobal.com/my/en/member/sectors/smp/practising-certificates-and-licences/practice-information-handbook.html>

Are you in either full or spare-time practice? (✓) Yes No

Have you ever held a practising certificate (including an insolvency licence) issued by ACCA? (✓) Yes No

If yes, please give last year of issue

Please note, as per Membership Regulation 2.4.1(b) A member who has been a Member of the Association for a continuous period of five years shall automatically advance to fellowship, and be a Fellow, of the Association and may denote his fellowship of the Association by the use of the professional designation Chartered Certified Accountant or Certified Accountant and/or the designatory letters FCCA, providing the member has not breached the continuing professional development requirements of regulation 4(4) during that time.

Receiving communications from ACCA

This section sets out certain information and options on how ACCA may communicate with you, the types of information ACCA may send to you and the extent to which ACCA will discuss your details with certain third parties.

Please provide your email address. Your email address will be used for outbound emails. It must be unique to you and not shared. It is your responsibility to ensure that your email address is correct. ACCA will not accept responsibility for emails being sent to email addresses which are no longer used, which are incorrectly formatted, or which are publicly available.

Email

Communications method

ACCA may communicate with you by e-communications (including email and SMS), phone or by post using the contact details provided by you. E-communications are ACCA's preferred method of sending publications, promotional information and updates, and affiliate/member account correspondence.

Please choose one of the following options:

- I would like to receive all correspondence from ACCA by paper
- I would like to receive all correspondence from ACCA by e-communications (including my affiliate/member account correspondence)
- I would like to receive publications and promotional information and updates by e-communications but still receive my affiliate/member account correspondence by paper.

ACCA employers

ACCA often communicates with employers to discuss improvements and ways in which ACCA can provide enhanced support for members and students. When communicating with employers it is often helpful to provide a list of ACCA members and trainees who are working at that company.

Do you agree to your details being passed to employers as described above? Yes No

Third party promotional 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 studies and career development. All third party organisations are strictly vetted and the mailing/email list is never supplied directly to them. All campaigns are carried out by ACCA or an ACCA approved agency.

Do you agree to your details being passed to third party organisations as described above? Yes No

Data protection

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

- membership administration
- sending you publications and other communications
- responding to enquiries and investigating complaints
- if you are a dual or multi-qualified member, we may share details with your other professional association(s)
- complying with our regulatory obligations

Once approved as a member, you can update your information through your myACCA account at any time. ACCA may share information with suppliers and our auditors. If you are a dual or multi-qualified member, or applying for a joint scheme, ACCA may share details with your other professional associations(s). 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 (accaglobal.com/privacy), or contact privacy@accaglobal.com

Please note that for affiliates or members based in Singapore, your information will be held in ACCA's main information systems which are located in the UK and may be accessed by ACCA's local office in Singapore.

BUSINESS DETAILS

PLEASE INDICATE YOUR CURRENT EMPLOYMENT CATEGORY (ONE ONLY)

Which best describes your organisation?

- National organisation Presence in 2 – 10 countries Multinational organisation

Public practice – If you tick this box, please complete the following sections.

Nature of firm?

If all of the partners/directors are members of the Association of Chartered Certified Accountants, the firm is Chartered Certified. If all of the partners/directors are members of one, or more, of the Institutes of Chartered Accountants in England & Wales, Ireland or Scotland, the firm is Chartered. If all of the partners/directors are members of ACCA and one, or more, of the above-mentioned Institutes, the firm is Mixed Chartered Certified/Chartered. If all of the partners/directors are members of the Association of Authorised Public Accountants, the firm is Authorised. Any other combination of partners/directors, including firms with unqualified partners, is Other.

- Chartered Certified Mixed Chartered Certified/Chartered
 Chartered Authorised
 Other (specify) _____

Job category

Which one of the categories below best describes your work?

- General practising services

OR specialising in:

- Audits
 Management consultancy
 Insolvency
 Information technology
 Taxation
 Other (specify) _____

Number of partners/directors?

- Sole practitioner 7–9 2–3
 10–99 4–6 100+

Industry/commerce – If you tick this box, please complete the following sections.

Business category

Which one of the categories below best describes your employment?

- Retail/consumer Energy and utilities
 Manufacturing/industry/engineering Transport/distribution
 Professional services IT/communications
 Pharmaceuticals/healthcare Leisure/tourism/travel
 Other (specify) _____

- Banking Insurance/investment

Members in the UK and Ireland working in the above categories will be enrolled in the Financial Services Network/ACCA Ireland Financial Services Network, as applicable, unless indicated otherwise in the 'Employment based network enrolment' section below.

Job category

Which one of the categories below best describes your work?

- Internal auditing
 Data processing/management services
 Financial accounting
 General management
 Financial management/treasurership
 Management accounting
 Company secretarial
 Taxation
 Other (specify) _____

Size of organisation?

- 1–10 251–2000 11–50
 2001+ 51–250

Public sector – If you tick this box, please complete the following sections.

Business category

Which one of the categories below best describes your employment?

- Education Local government
 National government Not for profit

- Health

Members in the UK and Ireland working in the above category will be enrolled in the Health Service Network unless indicated otherwise in the 'Employment based network enrolment' section below.

Job category

Which one of the categories below best describes your work?

- Internal auditing
 Data processing/management services
 Financial accounting
 General management
 Financial management/treasurership
 Management accounting
 Company secretarial
 Taxation
 Other (specify) _____

Size of organisation?

- 1–10 251–2000 11–50
 2001+ 51–250

Not employed

If you tick the Not employed box, you will not receive any employment based network mailings unless you specify you wish to by completing the section below.

Employment based network enrolment

- I wish to be enrolled in the following employment based network (specify – UK only) _____

REMITTANCE

Please refer to page one of this form for details on the correct fee payable. If you are uncertain of the full amount due please contact ACCA Connect by telephone on +44 (0)141 582 2000 or by email to members@accaglobal.com

	Reinstatement to membership	Reinstatement to the affiliate register
2019 subscription	246GBP	123/246GBP ¹
Reinstatement fee	55GBP	55GBP
Any unpaid sums owed to ACCA at the time of removal from the register	GBP	GBP
Subscription fees accrued for the period you were off the register (if your reason for removal was due to non payment of fees) ²	GBP	GBP
UK/Irish practising certificate fee (if applicable) ³	490GBP	n/a
Total	GBP	GBP

¹ Affiliates are entitled to pay the lower rate subscription for three complete calendar years following the year in which examination results are received, thereafter the full rate is applicable.

² Past years' subscription rates are given below.

Membership		Affiliate	
2009 – 181GBP	2014 – 205GBP	2009 – 95/181GBP	2014 – 106/205GBP
2010 – 189GBP	2015 – 211GBP	2010 – 99/189GBP	2015 – 109/211GBP
2011 – 193GBP	2016 – 221GBP	2011 – 99/193GBP	2016 – 114/221GBP
2012 – 197GBP	2017 – 231GBP	2012 – 101/197GBP	2017 – 119/231GBP
2013 – 205GBP	2018 – 236GBP	2013 – 103/205GBP	2018 – 121/236GBP

³ There is no fee for a practising certificate valid outside the UK, Ireland, Channel Islands and Isle of Man

Payment can be made by calling ACCA Connect on +44 (0)141 582 2000. You will receive immediate acknowledgement that your payment has been received by ACCA.

Full payment for the fees required to reinstate must be received prior to you being returned to the ACCA register.

I enclose a cheque, draft or Postal Order* for _____

* Crossed GBP cheque or Sterling bank draft valid in the UK

* Crossed British Postal Order

All cheques, drafts or Postal Orders should be made payable to 'ACCA'. Please ensure that you write your ID number on the front of cheques/drafts and Postal Orders.

Your remittance will be banked upon receipt of your application.

MEMBERSHIP CERTIFICATES

Please indicate whether a replacement certificate is required. This should only be requested if the original has been lost or previously returned to ACCA.

I returned my ACCA certificate(s) and therefore I require a replacement (✓)

Member

Fellow

I lost my ACCA certificate(s) and therefore I require a replacement (✓)

Member

Fellow

ANNUAL CPD DECLARATION

This part of the form should only be completed by applicants for reinstatement membership. If you are applying for reinstatement to the affiliate register, please leave this section blank.

The declaration below relates to CPD undertaken in 2018.

- If you resigned from the register and wish to reinstate you can, if applicable, indicate not having met the CPD requirements. You will then be required to make good your shortfall and submit a replacement CPD declaration once you have done so.
- If you were removed from the ACCA register for non-payment of fees and wish to reinstate you can, if applicable, indicate not having met the CPD requirements. You will then be required to make good your shortfall and submit a replacement CPD declaration once you have done so.
- If you were removed from the ACCA register for non-compliance with your CPD obligations you must confirm that you have met the CPD requirements, or made good any shortfall for 2018 in order for your reinstatement to be processed. Information on the CPD requirements, including guidance on CPD waivers, can be found at <http://www.accaglobal.com/cpd>
- Those who were removed from the ACCA register for not complying with the CPD evidence review process must submit the relevant CPD evidence records with this form. Information on what evidence to forward and copies of ACCA's evidence record and summary form can be found at <http://www.accaglobal.com/gb/en/member/cpd/evidence.html>

PART 1

All members must complete this part of the form by selecting either option.

- I have complied with the CPD requirements for 2018. The CPD route I followed is (please select one route only):
- Unit route
 - Unit route – part-time or semi-retired
 - ACCA Approved Employer route
 - IFAC member body route
- OR I have not been able to meet the CPD requirements for 2018. I understand that CPD is a requirement for my continuing membership. I will make good my shortfall and then submit an updated CPD declaration to confirm.
- Please indicate how many units of verifiable CPD you achieved in 2018

PART 2

Only complete this part of the form if the statement below applies to you. If it does not, please leave blank.

- I confirm that I am involved in the audit of historical financial information.

PART 3

All members must complete this part of the form by signing and dating the declaration.

I confirm that:

- The information given in this form is true and accurate to the best of my knowledge and belief;
- I have maintained and, where appropriate, developed my competence in relation to professional ethics;
- I have not been subject to any criminal conviction and/or caution;
- I have not been disciplined by any professional body and/or regulator;
- I have not been subject to any other matters which may engage Bye-law 8 (liability to disciplinary action – see guidance overleaf) that has not already been brought to the attention of ACCA's Assessment or Investigations department in writing;
- I understand that the UK Rehabilitation of Offenders Act 1974 does not apply to the accountancy profession and that I am 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);
- I have not engaged in public practice activities (as defined by The Chartered Certified Accountants' Global Practising Regulations 3 and 4), without holding an ACCA practising certificate;
- I have read and understand the guidance overleaf before signing.

Signature

Today's date

You are required to submit your 2018 annual CPD declaration by 1 January 2019. Please keep your evidence for three years and only send it to ACCA if we ask you to. Members holding practising certificates, insolvency licences and/or carrying out exempt regulated activities in the UK or investment business in Ireland must be able to demonstrate they have maintained competence in the specialised area(s) of their practice. For further information and guidance visit www.accaglobal.com/members/cpd

COMPLETING PART 1

Check the box to confirm you have met the CPD requirement and also indicate which CPD route you have followed from the routes below:

- **Unit route**
If you have completed 40 units of CPD, including 21 verifiable units. Please select this route even if you were granted a full/partial CPD waiver.
- **Unit route – part-time or semi-retired**
Please check the guidelines to ensure that you are eligible to select this route. You need to ensure you have completed an appropriate level of CPD for your role.
- **ACCA Approved Employer route**
If you are employed by an ACCA Approved Employer – professional development and your role is covered by the approval. Please check with your employer that they are approved and confirm the scope of their approval.
- **IFAC member body route**
If you are a full member of another IFAC member body and have followed that body's IFAC-compliant (IES 7) CPD programme. Visit www.ifac.org for a listing of member bodies.

Not met the CPD requirement?

Check the box if you believe you have not been able to meet the CPD requirement (if you have been granted a waiver, you should only check this box if you have not met your amended requirement). ACCA will then contact you to assist you in making good your CPD shortfall. You will be required to make a replacement CPD declaration once you have made good your shortfall and met the CPD requirement.

COMPLETING PART 2

Complete Part 2 if you are an engagement partner as defined by IFAC IES 8 (Revised), ie a partner or other person in the firm who is responsible for the audit engagement and its performance, and for the auditor's report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal, or regulatory body.

COMPLETING PART 3

You must sign the declaration to confirm the CPD information you have provided, that you have maintained your competence in relation to professional ethics, and that you have not been subject to any matters within the terms of ACCA's bye-law 8 that have not already been brought to the attention of ACCA's Assessment or Investigations Departments.

Engaging in public practice activities

If you engage in public practice activities, as defined by the Chartered Certified Accountants' Global Practising Regulations 3 and 4, you are required to hold an ACCA practising certificate. Please refer to the factsheet Do I need a practising certificate available online at www.accaglobal.com/content/dam/acca/global/PDF-members/2012/2012p/PC_factsheet.pdf

Information about bye-law 8

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:

- Incompetence in carrying out work;
- Breach of ACCA bye-laws or regulations;
- Disciplinary action against you by another professional body and/or regulator;
- Bankruptcy or insolvency;
- Failure to satisfy a judgment debt without reasonable excuse within two months;
- Criminal conviction and/or caution;
- Civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings;
- Misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you or ACCA or the accountancy profession.

The following events are conclusive proof of misconduct and of the facts and matters found:

- A copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in criminal proceedings;
- A copy of a certified judgment in civil proceedings.

If you have been subject to matters within the terms of bye-law 8 and ACCA's Assessment or Investigations Department is aware of this, you may sign and submit this declaration. If you are concerned that you may be subject to matters under bye-law 8 of which ACCA is not already aware, please notify ACCA by writing to complaintassessment@accaglobal.com or ACCA's Assessment Department, The Adelphi, 1/11 John Adam Street, London, WC2N 6AU, UK, after which you may sign and submit the CPD declaration.

The ACCA *Rulebook*, which contains the bye-laws and regulations, is available online at www.accaglobal.com/rulebook and at ACCA offices.

- 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 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.
- 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.