

Application for a Practising Certificate – International

This form should be completed only by a member practising/wishing to practise in a country other than the UK (including the Channel Islands and Isle of Man) and Ireland and where there is a local regulatory requirement to hold an ACCA practising certificate. If there is no local regulatory requirement to hold an ACCA practising certificate members should not complete this form but must still notify ACCA that they are engaged in public practice and apply to be placed on ACCA's register of practitioners. The online registration form is available on ACCA's website [here](#).

If you are required to hold an ACCA practising certificate please read carefully the relevant sections of the Practice Information handbook, which can be found on ACCA's website [here](#), before completing this form. This form covers all types of practising certificate issued by ACCA outside of the UK and Ireland. You should ensure that you complete pages 1 – 5 and 8 plus the section(s) which relate to the type of certificate you are seeking. Please retain a copy of the completed form for future reference. Return the form to authorisation@accaglobal.com. Please allow up to 30 working days for your application to be assessed.

Please note that all certificates are issued on an annual basis. Certificates valid in countries outside the UK and Ireland expire on 30 June each year.

Data protection

We may use your personal data for the purposes of;

- administration of your practising certificate
- sending you publications and other communications
- 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 our 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 UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

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

PERSONAL INFORMATION

Full name Title

Membership number (if known/applicable)

Mailing address

Town County

Country Postcode

Email

Please provide an email address where we can contact you about your application. You can update your email address and consent level at any time through your myACCA account, available on our website [here](#).

PRACTISING DETAILS

A Date you intend to commence practising

B I intend to practise (tick as appropriate)

as a sole practitioner/sole director as a partner/co-director
as both a sole practitioner and a partner/co-director as an employee

C Firm's name

(Please underline the first surname to indicate where your firm should appear in registers/directories compiled or published by ACCA. If you practice in more than one firm, please provide details in Section G on page 3.)

D Partners/co-directors (If you are not intending to practise as a sole practitioner/sole director, please enter the names of all partners/co-directors with their designatory letters.)

E i Head office address

Town	County
Country	Postcode
Tel	Fax
Email	Website

ii Address of your office (if different from E(i))

Town	County
Country	Postcode
Tel	Fax
Email	

F Address and contact details of your firm's other branches (use a separate sheet if necessary)

i

Town	County
Country	Postcode
Tel	Fax
Email	

ii

Town	County
Country	Postcode
Tel	Fax
Email	

G **OTHER FIRMS IN WHICH YOU PRACTICE** – In addition I am a partner/co-director, sole practitioner/sole director or employee* in the following firm(s). (All practices, including bookkeeping firms, must be listed and incorporation details provided, if applicable. Please use a separate sheet if necessary.)

* Delete as applicable

Firm's name

(Please underline the first surname to indicate where your firm should appear in registers/directories compiled or published by ACCA.)

H Partners/co-directors (If you are not a sole practitioner/sole director please enter the names of all partners/co-directors with their designatory letters.)

I i Head office address

Town	County
Country	Postcode
Tel	Fax
Email	Website

ii Address of your office (if different from I(i))

Town	County
Country	Postcode
Tel	Fax
Email	

JOB CATEGORY

Which ONE of the categories listed below, supported by the competences achieved and verified on your PCEF, best describes your work?

General practising services

or specialising in Auditing Insolvency Information technology Management consultancy Taxation

Other (please specify)

CONDITIONS FOR THE ISSUE OF A PRACTISING CERTIFICATE

In signing this section of the form I confirm that I have read and understood the conditions for the issue of a practising certificate, and that:

A Fit and proper person

None of the matters or events referred to in the Chartered Certified Accountants' Global Practising Regulation (GPR) 8 applies to me or to any person referred to in the corresponding annex(es);

B Professional indemnity insurance

I will comply with the professional indemnity insurance requirements of GPR 9. Details of the name of the insurer and the policy number are provided, where applicable, in the appropriate part of the form;

C Maintenance of competence

I will comply with the continuing professional development (CPD) obligations of GPR 10.

D Continuity of practice

I have made arrangements complying with GPR 11 for the continuity of my practice in the event of my death or incapacity. Details of the continuity arrangements are provided, where applicable, in the appropriate part of the form;

E Notification

I agree to comply with GPR 12 and to notify in writing to ACCA all matters specified in the regulation and will provide such notification at least 28 days in advance of the relevant event where applicable;

F Conduct of public practice

I will comply with GPR 13, ACCA's Code of Ethics and Conduct and all technical, quality control and ethical standards/guidelines applicable to my work;

G Monitoring and compliance

I confirm that I am aware of the requirement of GPR 14 and will supply all such information as is necessary to enable ACCA to complete its monitoring programme efficiently;

H Anti-money laundering

I will comply with the requirements of relevant anti-money laundering legislation and regulation, including specifically that:

- my practice has a nominated officer to take responsibility for compliance
- there are procedures in place to gather and retain evidence of the identification of all clients
- principals and staff in my practice receive appropriate training
- ongoing compliance monitoring is carried out
- suspicions of money laundering are reported as required by law.

(Where reference is made to the GPRs, members applying for certificates valid in Zimbabwe, Australia and South Africa should note that they must also comply with the relevant Annex(es) to the GPRs. The GPRs are contained in the ACCA *Rulebook* which can be found on ACCA's website [here](#)).

Signature

PROFESSIONAL INDEMNITY INSURANCE

I detail below the name of my insurer and policy number/I enclose a quotation document as evidence that I have applied for a policy and undertake to provide details of my policy number to ACCA once it has been confirmed.*

If you are enclosing a quotation document, please note that your certificate will not be issued until you have provided your policy number to ACCA.

If you practise in more than one firm, please provide additional professional indemnity insurance details on a separate sheet.

Insurance company

Policy number

* Delete as applicable

CONTINUITY OF PRACTICE

I have made arrangements for the continuity of my practice in the event of my death or incapacity
in the partnership agreement or memorandum and articles of association of my firm

OR

with the following practising accountants or firms of practising accountants**

Name of firm

Professional body

Address

Town

County

Country

Postcode

** A practising certificate and audit qualification applicant must make arrangements with a registered auditor or firm of registered auditors. You must have a written agreement in place.

AREAS OF JURISDICTION AND TYPE OF CERTIFICATE

I wish to apply for a practising certificate for (tick as appropriate)

Zimbabwe

Other(s) (please specify)

I wish to apply for

a full-time certificate

a spare-time certificate

I wish to apply for

a practising certificate and audit qualification to practise in Zimbabwe – **go to page 6**

a practising certificate – **go to page 7**

ELIGIBILITY FOR A PRACTISING CERTIFICATE AND AUDIT QUALIFICATION FOR ZIMBABWE

This section should be completed by an applicant seeking a practising certificate and audit qualification in respect of Zimbabwe. It should not be used by an applicant seeking a certificate for other countries.

The eligibility requirements for a practising certificate and audit qualification are outlined in section 4 of the *Practice Information* handbook. This handbook can be found on ACCA's website [here](#).

ACCA does not have the discretion to waive or vary the above requirements in individual circumstances. An application which is incomplete, or which is from an individual who does not meet the eligibility criteria, will not be accepted for processing and will be returned to the sender. If you are not eligible for a practising certificate and audit qualification you may still be eligible for a practising certificate and should refer to the relevant sections of this application form.

You should complete one only of A or B below by ticking the relevant box and providing such other information as required. If you are unable to complete fully one of A or B – or if you do not understand any of the questions/terminology contained therein – you should not submit this application but should instead contact Authorisation for advice on your position.

A Relevant practising certificate previously held

I have previously held a practising certificate and audit qualification, or equivalent certificate previously issued by ACCA, and apply to resume holding a certificate. I understand that my eligibility to resume holding a certificate will be subject to verification by ACCA, particularly with regard to the equivalence of the certificate I previously held.

Year last held?

B Experience detailed in training records

I have detailed the required experience in my Student Training Record/Trainee Development Matrix/My Experience and enclose this record with this application form/have already submitted this record with my application for membership.*

The details I have provided cover

the whole of the required 36 months' experience for a university graduate or 60 months' experience for a non-university graduate[†];
or

part of the required 36 months' experience for a university graduate or 60 months' experience for a non-university graduate, totalling

(enter number of months)

The remainder of the required experience was submitted with my application for membership.*

[†] I am/am not a university graduate.*

* Delete the statements which do not apply.

and

I have also completed two years of post-membership training in an ACCA approved employer – practising certificate development (audit). I enclose confirmation of two years' post-membership experience from my appropriately qualified principal which confirms that I have achieved proficiency in a broad range of practical experience in relation to accounting and taxation.

Please now go to page 8.

ELIGIBILITY FOR A PRACTISING CERTIFICATE

This section should be completed by an applicant seeking a practising certificate for a country where there is a local regulatory requirement to hold an ACCA practising certificate. If there is no local regulatory requirement to hold an ACCA practising certificate members should not complete this form but must still notify ACCA that they are engaged in public practice and apply to be placed on a register of practitioners. The online registration form is available on ACCA's website [here](#).

The eligibility requirements for a practising certificate are outlined in section 1 of the *Practice Information* handbook. This handbook can be found on ACCA's website [here](#).

You should complete one only of A, B, C or D below by ticking the relevant box and providing such information as required. If you are unable to complete fully one of A, B, C or D – or if you do not understand any of the questions/terminology contained therein – you should **not** submit this form but should instead contact Authorisation for advice on your position. An application which is incomplete, or which is from an individual who does not meet the above-mentioned criteria, will not be accepted for processing and will be returned to the sender.

A Relevant practising certificate previously held

I have previously held a practising certificate or an equivalent certificate previously issued by ACCA and apply to resume holding a certificate. I understand that my eligibility to resume holding a certificate will be subject to verification by ACCA, particularly with regard to the equivalence of the certificate I previously held.

Year last held?

B Practising certificate application made in connection with an application for direct membership of ACCA

I hold, or am eligible to hold, the equivalent of an ACCA practising certificate issued by the body through which I originally qualified. I enclose a copy of the certificate and now apply to hold an ACCA practising certificate. I understand that my eligibility to hold a practising certificate will be subject to verification by ACCA, particularly with regard to the equivalence of the certificate issued by the body through which I originally qualified.

C Training wholly obtained within an ACCA approved employer – practising certificate development

I have completed 36 months of training in an ACCA approved employer – practising certificate development, at least 24 months of which were obtained after admission to membership. I have submitted by email my Practising Certificate Experience Form/My Practising Certificate Experience Form has previously been submitted*

D Training obtained outside of an ACCA approved employer – practising certificate development

I have completed 36 months of training (24 months of which have been after admission to membership) equivalent to that which would have been obtained in an ACCA approved employer – practising certificate development but the firm or organisation in which the training was obtained was not registered with ACCA for all or part of the 36 months. I have submitted by email my Practising Certificate Experience Form/My Practising Certificate Experience Form has previously been submitted*. I request ACCA to consider backdating the approved employer status for the firm(s) or organisation(s) in which I obtained my training.

* Delete as applicable.

FEE

Practising certificates valid outside of the UK, Ireland, Channel Islands and Isle of Man are, currently, issued free of charge.

CONFIRMATION

If you have been subject to matters within the terms of Byelaw 8 and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under Byelaw 8 of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to complaintassessment@accaglobal.com

Following this notification you may sign and submit this form.

I understand that when signing this declaration, I could become liable to disciplinary action for events which engage ACCA Byelaw 8, liability to disciplinary action, which occurred before or after I sign (**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 Byelaw 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 notify ACCA about any event which may engage Byelaw 8;
- I agree to comply with ACCA's Charter, Byelaws, 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 Byelaw 8 (liability to disciplinary action) or GPR 8 (fit and proper persons) that has not already been brought to the attention of ACCA's Assessment and Investigations Departments in writing;
- I understand that I am therefore required to disclose any unspent 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 am aware of, and will abide by the notification requirements set out in GPR 12 and my continuing obligation to promptly notify ACCA of any matters which may make me or my firm liable to disciplinary action;
- I understand that any matters which I have disclosed to ACCA which engage Byelaw 8 will be taken into account when dealing with my application, but that the matters may not automatically stop the processing of my application;
- 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.

Notes

ACCA Byelaw 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 Byelaws 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.

Signature

Date

CHECKLIST

Before you send your application to ACCA please check you have:

- Signed the conditions for the issue of a practising certificate on page 4
- Provided professional indemnity insurance details on page 5
- Provided continuity of practice details on page 5
- Signed the confirmation on page 8.

Please return this form to authorisation@accaglobal.com

BYELAW 8 – LIABILITY TO DISCIPLINARY ACTION

- 8 a** A member, relevant firm or registered student shall, subject to byelaw 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 byelaws 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 byelaws 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 ACCA 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 byelaw 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of byelaw 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 ACCA or to the accountancy profession.
- d** For the purposes of byelaw 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 byelaw 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 byelaw 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 byelaw 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.