

Application for a Practising Certificate

Please read carefully the relevant sections of the Practice Information handbook, which can be found on [ACCA's website](#) (www.accaglobal.com/practising), before completing this form. This form covers all types of practising certificate issued by ACCA. You should ensure that you complete pages 1 – 7, 12 – 14 plus the section(s) which relate to the type of certificate you are seeking. Please use BLOCK CAPITALS and black ink throughout and retain a photocopy of the completed form for future reference. Return the form to authorisation@accaglobal.com or to: Authorisation, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom. 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 the UK, Ireland, Channel Islands and Isle of Man expire on 31 December each year. Certificates valid in all other countries 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 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](#) (<http://www.accaglobal.com/privacy>), 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 www.accaglobal.com

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 of a firm responsible for audit within the meaning of the UK Companies Act 2006 or Irish Companies Act 2014 and the European Union (Statutory Audits) (Directive 2006/43/EC, as amended by Directive 2014/56/EU, and Regulation (EU) No 537/2014) Regulations 2016
- 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.)

† If this is an incorporated firm, and ownership and control details have not previously been provided to ACCA, please complete and return an *Incorporation Notification* form, a copy of which is included at the end of this application form. Further copies can be found on ACCA's website at www.accaglobal.com/practising).

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 individual responsible for audit/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 _____

Please provide address and contact details of your firm's other branches on a separate sheet, if applicable.

PREVIOUS AUTHORISATIONS

The following sections should only be completed by applicants for UK/Irish practising certificates.

Have you previously been granted/applied for audit registration from another Recognised Supervisory Body or Recognised Accountancy Body or Authority?*

Yes No

* You must tick 'Yes' if you (or any firm in which you were a partner/director) has made any form of application, including any application which was rejected or withdrawn, or which is still awaiting consideration.

If YES, please state

Name(s) of the Recognised Supervisory Body, Recognised Accountancy Body or Authority _____

Date of application _____ Was the application successful?

Yes No

If NO, please state the reasons on a separate sheet and attach it to this form.

REGULATORY MATTERS

Have you (or your firm or any of its partners/directors/responsible individuals) ever been subject to any regulatory action in respect of audit, investment business and/or insolvency by a regulatory body? **

Yes No

** You must tick 'Yes' if you (or your firm or any of its partners/directors/responsible individuals) have any pending regulatory matter(s) under investigation by a regulatory body.

If YES, please provide details on a separate sheet and attach it to this form.

Are you aware of any other regulatory matter(s) which may impact on your application?

Yes No

If YES, please provide details on a separate sheet and attach it to this form.

DISCIPLINARY MATTERS

Have you (or any of your firm's partners/directors/responsible individuals) ever been subject to any disciplinary action by a regulatory body? ***

Yes No

If yes, please provide details on a separate sheet and attach it to this form.

*** You must tick 'Yes' if you (or any of your firm's partners/directors/responsible individuals) have any pending disciplinary matter(s) under investigation by a regulatory body.

JOB CATEGORY

Which ONE of the categories listed below, supported by the competences achieved and verified on your PCTR/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);

1 UK

None of the matters or events referred to in GPR 8 or, where applicable, regulation 8 of Appendix 1 of annex 1 to the GPRs applies to me or to any person referred to in GPR 8;

2 Ireland

None of the matters or events referred to in GPR 8, regulation 7 of Annex 2 to the GPRs or, where applicable, regulation 8 of Appendix 1 of Annex 2 to the GPRs applies to me or to any person referred to in GPR 8;

B Professional indemnity insurance (not applicable to an employee applying to hold a UK/Irish practising certificate and audit qualification in order to become an individual responsible for audits within a firm)

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;

1 UK

I have professional indemnity insurance as required by GPR 9, regulation 7 of Annex 1 to the GPRs and, where applicable, regulation 9 of Appendix 1 of Annex 1 to the GPRs and, following my current policy's expiry, will renew it on terms complying with GPR 9. Details of the name of the insurer and the policy number are provided in the appropriate part of the form;

2 Ireland

I have professional indemnity insurance as required by GPR 9, regulation 8 of Annex 2 to the GPRs and, where applicable, regulation 9 of Appendix 1 of Annex 2 to the GPRs and following my current policy's expiry, will renew it on terms complying with GPR 9. Details of the name of the insurer and the policy number are provided in the appropriate part of the form;

C Maintenance of competence

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

1 UK

I will comply with the continuing professional development obligations of GPR 10, regulation 8 of Annex 1 to the GPRs and, where applicable, regulation 10 of Appendix 1 of Annex 1 to the GPRs;

2 Ireland

I will comply with the continuing professional development obligations of GPR 10 and, where applicable, regulation 9 of Annex 2 to the GPRs and regulation 10 of Appendix 1 of Annex 2 to the GPRs;

D Continuity of practice (not applicable to an employee applying to hold a UK/Irish practising certificate and audit qualification in order to become an individual responsible for audits within a firm)

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;

1 UK

I have made arrangements complying with GPR 11 and, where applicable, regulation 11 of Appendix 1 of Annex 1 to the GPRs for the continuity of my practice in the event of my death or incapacity. Details of the continuity arrangements are provided in the appropriate part of the form;

2 Ireland

I have made arrangements complying with GPR 11 and, where applicable, regulation 10 of Annex 2 to the GPRs and regulation 11 of Appendix 1 of Annex 2 to the GPRs for the continuity of my practice in the event of my death or incapacity. Details of the continuity arrangements are provided 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;

1 UK

I will comply with GPR 12 and, where applicable, regulation 12 of Appendix 1 of Annex 1 to the GPRs and will notify in writing to ACCA all matters specified in that regulation and will provide such notification at least 28 days in advance of the relevant event. I undertake to notify ACCA immediately in the event of any information previously supplied to it in support of my application ceasing to be true, accurate or complete, or in the event of any change in circumstances, or any event which may call into doubt the validity of my application, or the continuation of any certificate granted;

2 Ireland

I will comply with GPR 12 and, where applicable, regulation 11 of Annex 2 to the GPRs and regulation 12 of Appendix 1 of Annex 2 to the GPRs and will notify in writing to ACCA all matters specified in that regulation and will provide such notification at least 28 days in advance of the relevant event. I undertake to notify ACCA immediately in the event of any information previously supplied to it in support of my application ceasing to be true, accurate or complete, or in the event of any change in circumstances, or any event which may call into doubt the validity of my application, or the continuation of any certificate granted;

F Conduct of public practice

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

1 UK

I will comply with GPR 13 and, where applicable, regulation 9 of Annex 1 to the GPRs, and regulation 13 of Appendix 1 of Annex 1 to the GPRs, ACCA's Code of Ethics and Conduct and all technical and ethical standards/guidelines applicable to my work;

2 Ireland

I will comply with GPR 13 and, where applicable, regulation 12 of Annex 2 to the GPRs and regulation 13 of Appendix 1 of Annex 2 to the GPRs, ACCA's Code of Ethics and Conduct and all technical 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;

1 UK

I am aware of the requirement of GPR 14, regulation 11 of Annex 1 to the GPRs and, where applicable, regulation 15 of Appendix 1 of Annex 1 to the GPRs and will supply all such information as is necessary to enable ACCA to complete its monitoring programme efficiently;

2 Ireland

I am aware of the requirement of GPR 14, regulation 14 of Annex 2 to the GPRs and, where applicable, regulation 15 of Appendix 1 of Annex 2 to the GPRs and will supply all such information as is necessary to enable ACCA to complete its monitoring programme efficiently;

H Disclosure of information and register of auditors

1 UK

I will comply with GPR 15 and, where applicable, regulation 10 of Annex 1 to the GPRs, and regulation 14 of Appendix 1 of Annex 1 to the GPRs and will supply to ACCA all necessary information to enable it to comply with its obligations with respect to any legal or regulatory requirement that may exist in the country where my certificate is/certificates are valid;

2 Ireland

I will comply with GPR 15 and, where applicable, regulation 13 of Annex 2 to the GPRs and regulation 14 of Appendix 1 of Annex 2 to the GPRs and will supply to ACCA all necessary information to enable it to comply with its obligations with respect to any legal or regulatory requirement that may exist in the country where my certificate is/certificates are valid;

I 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.

J UK/Irish competent authority (applicable to an individual applying for a UK/Irish practising certificate and audit qualification)

I agree to be bound by the procedures, rules and guidance, as may be issued from time to time by the UK/Irish competent authority in the exercise of its statutory functions.

Where reference is made to the GPRs, members applying for certificates valid in the UK, Jersey, Guernsey, Isle of Man, Ireland, Zimbabwe, Australia and South Africa should note that they must also comply with the relevant Annex(es) to the GPRs.)

Signature

PROFESSIONAL INDEMNITY INSURANCE

Professional indemnity insurance (not applicable to an **employee** applying to hold a UK/Irish practising certificate and audit qualification in order to become an individual responsible for audits within a firm)

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

Continuity of practice (not applicable to an **employee** applying to hold a UK/Irish practising certificate and audit qualification in order to become an individual responsible for audits within a firm)

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.

CONFIRMATION

ACCA has developed a search tool to enable members in the UK and Ireland to find firms prepared to provide continuity of practice arrangements. The search tool can be found in the 'find a firm' section of the ACCA website at www.acca-business.org/dom

I confirm that I wish to participate in the continuity of practice scheme. I understand that ACCA is unable to recommend specific firms or get involved in drawing up continuity of practice agreements.

Contact partner's/director's signature

AREAS OF JURISDICTION AND TYPE OF CERTIFICATE

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

- UK* Ireland* Channel Islands Isle of Man Zimbabwe
 Other(s) (please specify)
-

* In ticking this box, an applicant for a practising certificate and audit qualification will be registered by ACCA as qualified to act as an auditor under the UK Companies Act 2006 and/or the Irish Companies Act 2014 and the European Union (Statutory Audits) (Directive 2006/43/EC, as amended by Directive 2014/56/EU, and Regulation (EU) No 537/2014) Regulations 2016. Holding a practising certificate and audit qualification will not, of itself, permit audit appointments to be held or obtained. If you wish to hold or seek appointments reserved to registered auditors, your firm must hold or apply for a separate firm's auditing certificate from ACCA or from another Recognised Supervisory Body in the UK or Recognised Accountancy Body in Ireland. If you wish to apply for an ACCA firm's auditing certificate please complete the 'Additional Authorisations' section on page 12.

I wish to apply for

- a full-time certificate
 a spare-time certificate, with anticipated fee income in excess of £5,000 per calendar year
 a spare-time certificate, with anticipated fee income not in excess of £5,000 per calendar year and I wish to apply for a practising certificate, taking advantage of the dispensation available to those with fee incomes of £5,000 or less per calendar year. I anticipate that my fee income will not exceed £5,000 per calendar year. In the event that my fee income exceeds £5,000, I undertake to inform ACCA immediately. (This dispensation is not available to an applicant for a practising certificate and audit qualification.)

Signature

I wish to apply for

- a practising certificate and audit qualification to practise in UK, Channel Islands or Isle of Man* – **see below**
 a practising certificate and audit qualification to practise in Ireland** – **go to page 9**
 a practising certificate and audit qualification to practise in Zimbabwe – **go to page 10**
 a practising certificate – **go to page 11**

* If you intend to undertake audit work in the UK you must apply for a practising certificate and audit qualification for the UK.

** If you intend to undertake audit work in Ireland you must apply for a practising certificate and audit qualification for Ireland.

ELIGIBILITY FOR A PRACTISING CERTIFICATE AND AUDIT QUALIFICATION FOR UK, CHANNEL ISLANDS OR ISLE OF MAN

This section should be completed by an applicant seeking a practising certificate and audit qualification in respect of UK, Channel Islands or Isle of Man. It should not be completed by an applicant seeking a certificate for other countries. An applicant for a practising certificate and audit qualification in Ireland should complete page 9. An applicant for a practising certificate and audit qualification in Zimbabwe should complete page 10.

The eligibility requirements for a practising certificate and audit qualification for UK, Channel Islands and Isle of Man are outlined in section 2 of the *Practice Information* handbook. This handbook can be found on ACCA's website at www.accaglobal.com/practising

ACCA does not have the discretion to waive or vary the eligibility 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, B or C below by ticking the relevant box and providing such information as required. If you are unable to complete fully one of A, B or C – 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 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? _____

* You must complete the 'Audit experience' form and submit it along with your practising certificate application form. This form is also available on our website at www.accaglobal.com/practising

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

- I hold, or am eligible to hold, a practising certificate and audit qualification issued by the Institute of Chartered Accountants in England & Wales/in Ireland/of Scotland and enclose documentary evidence of this with this application form and now apply to hold an ACCA practising certificate and audit qualification. Applicants who are members of these bodies will only be eligible to hold a practising certificate and audit qualification from ACCA if they hold or are eligible to hold Responsible Individual status.

- I also enclose a completed 'Audit experience' form. This form is also available on our website at www.accaglobal.com/practising

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

- I have completed 36 months of training in an ACCA approved employer – practising certificate development (audit), 24 months of which were obtained after admission to membership.

- I enclose my Practising Certificate Training Record/My Practising Certificate Training Record has previously been submitted*.
OR

- I have submitted by email my Practising Certificate Experience Form/My Practising Certificate Experience Form has previously been submitted*

* delete as appropriate

You must complete the 'Audit experience' form and submit it along with your practising certificate application form. This form is also available on our website at www.accaglobal.com/practising

SOLE PRACTITIONERS/SOLE DIRECTORS

If you are already in practice with authorisation from another Recognised Supervisory Body, or anticipating purchasing a practice with audit clients, please provide:

Number of audit clients* _____ (enter 'nil' if applicable)

Number of public interest audit clients** _____ (enter 'nil' if applicable)

* If you already have audit clients you must also complete an online Audit Client Information form (UK) and an online Audit Register Information form (UK), if applicable. These online forms can be found on [ACCA's website](http://www.accaglobal.com/practising) (www.accaglobal.com/practising).

** Please refer to the Audit Client Information (UK) form for details of public interest audit clients.

EMPLOYEES

- I am an employee of the firm (and I am not a principal or partner/director of any other firm). I do not hold professional indemnity insurance in my own right. I undertake not to engage in public practice in my own name without obtaining the written permission of ACCA and lodging with ACCA details of professional indemnity insurance and continuity of practice arrangements.

Signature _____

Please now go to page 12.

ELIGIBILITY FOR A PRACTISING CERTIFICATE AND AUDIT QUALIFICATION FOR IRELAND

This section should be completed by an applicant seeking a practising certificate and audit qualification in respect of Ireland. It should not be completed by an applicant seeking a certificate for other countries. An applicant for a practising certificate and audit qualification for UK, Channel Islands or Isle of man should complete page 7. An applicant for a practising certificate and audit qualification in Zimbabwe should complete page 10.

The eligibility requirements for a practising certificate and audit qualification for Ireland are outlined in section 2 of the *Practice Information* handbook. This handbook can be found on ACCA's website at www.accaglobal.com/practising

ACCA does not have the discretion to waive or vary the eligibility 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, B or C below by ticking the relevant box and providing such information as required. If you are unable to complete fully one of A, B or C – 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 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?

* You must complete the 'Audit experience' form and submit it along with your practising certificate application form. This form is also available on our website at www.accaglobal.com/practising

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

I hold, or am eligible to hold, a practising certificate and audit qualification issued by the Institute of Chartered Accountants in England & Wales/in Ireland/of Scotland and enclose documentary evidence of this with this application form and now apply to hold an ACCA practising certificate and audit qualification. Applicants who are members of these bodies will only be eligible to hold a practising certificate and audit qualification from ACCA if they hold or are eligible to hold Responsible Individual status.

I also enclose a completed 'Audit experience' form. This form is also available on our website at www.accaglobal.com/practising

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

I have completed 36 months of training in an ACCA approved employer – practising certificate development (audit), 24 months of which were obtained after admission to membership.

I enclose my Practising Certificate Training Record/My Practising Certificate Training Record has previously been submitted*.
OR

I have submitted by email my Practising Certificate Experience Form/My Practising Certificate Experience Form has previously been submitted*

* delete as appropriate

SOLE PRACTITIONERS/SOLE DIRECTORS

If you are already in practice with authorisation from another Recognised Accountancy Body, or anticipating purchasing a practice with audit clients, please provide:

Number of audit clients* _____ (enter 'nil' if applicable)

Number of public interest audit clients** _____ (enter 'nil' if applicable)

* If you already have audit clients you must also complete an online Audit Client Information form (Ireland) and an online Audit Register Information form (Ireland), if applicable. These online forms can be found on ACCA's website (www.accaglobal.com/practising).

** Please refer to the Audit Client Information (Ireland) form for details of public interest audit clients.

EMPLOYEES

- I am an employee of the firm (and I am not a principal or partner/director of any other firm). I do not hold professional indemnity insurance in my own right. I undertake not to engage in public practice in my own name without obtaining the written permission of ACCA and lodging with ACCA details of professional indemnity insurance and continuity of practice arrangements.

Signature _____

Please now go to page 12.

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 2 of the *Practice Information* handbook. This handbook can be found on ACCA's website at www.accaglobal.com/practising

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, B or C below by ticking the relevant box and providing such other information as required. If you are unable to complete fully one of A, B or C – 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 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 and audit qualification 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 and audit qualification. I understand that my eligibility to hold a practising certificate and audit qualification 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 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.

Please now go to page 12.

ELIGIBILITY FOR A PRACTISING CERTIFICATE

This section should be completed by an applicant seeking a practising certificate.

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 at www.accaglobal.com/practising

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 enclose my Practising Certificate Training Record/My Practising Certificate Training Record has previously been submitted.*

OR

- 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 enclose my Practising Certificate Training Record/My Practising Certificate Training Record 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.

OR

- 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.

Pages 12 – 14 should be read carefully by all applicants. Please ensure you sign the confirmation on page 14.

The fee for a practising certificate and audit qualification is £514*

The fee for a full-time practising certificate is £514*

The fee for a spare-time practising certificate is £104*

Once your application has been fully processed we will send you an invoice for the fee. When you receive the invoice the simplest and quickest way to make a card payment is online via *myACCA*. You will receive immediate acknowledgement that your payment has been received by ACCA. You can also make a card payment by telephone by contacting *ACCA Connect* on +44 (0)141 582 2000 once you have received the invoice.

(* Applicable only to UK/Irish/Channel Islands/Isle of Man applicants. Certificates for other countries are, currently, issued free of charge. The £104 rate applies only where fee income will be under £5,000 per calendar year and is not available to an applicant for a practising certificate and audit qualification.)

ADDITIONAL AUTHORISATIONS

Forms to apply for firm's auditing certificates, firm's investment business certificates (Ireland), ATOL Reporting Accountant registration (UK) and probate authorisation are available via ACCA's website at www.accaglobal.com/practising or by ticking the relevant box(es) below.

I would like to receive the appropriate form to apply for

- an auditing certificate, in order to hold audit appointments in the firm's name under the UK Companies Act 2006.*
- an auditing certificate, in order to hold audit appointments in the firm's name in Ireland under the European Union (Statutory Audits)(Directive 2006/43/EC as amended by Directive 2014/56/EU, and Regulation (EU) No 537/2014) Regulations 2016*.
- ATOL Reporting Accountant registration (UK).
- legal activities qualification in order to be responsible for probate work under the Legal Services Act 2007.
- firm's legal activities certificate in order to provide probate services in the name of the firm under the Legal Services Act 2007.

* A sole practitioner/sole director applying for a practising certificate and audit qualification who ticks this box will automatically receive a firm's auditing certificate without completion of any additional forms. A sole director who ticks this box must also complete the Incorporation Notification on page 17.

Investment business and credit-related regulated activities – exempt regulated activities registration (applicants in the UK only)

Firms in the UK are able to carry on a limited range of regulated activities, known as exempt regulated activities, if they are registered through ACCA to carry out such activities and meet the eligibility criteria as specified in ACCA's Designated Professional Body Regulations (DPBRs) 2001.

Do you wish your firm to undertake exempt regulated activities through ACCA? Yes No

If yes, please complete an Application for Exempt Regulated Activities Registration (UK) form which can be found on ACCA's website at www.accaglobal.com/practising. If no, please indicate (by ticking the relevant box) whether your firm

- is applying for/has obtained investment business and credit-related regulated activities authorisation from FCA
- is applying for/has obtained exempt regulated activities registration through another DPB. Please specify _____
- does not intend to undertake exempt regulated activities.

If you practise in more than one firm, please provide the above information in respect of each firm on a separate sheet.

Money Laundering Regulations 2017 (applicants in the UK)

Under the Money Laundering Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (UK) any person who provides audit, insolvency, tax, accountancy or trust and company services must be supervised by a recognised supervisory authority (employees do not require supervision under the Act).

- i If your firm is controlled by ACCA members (ie at least half of the partners/directors are members of ACCA and the ACCA partners/directors control at least 51% of the voting rights) or holds an auditing certificate from ACCA your firm is also automatically supervised by ACCA.

If your firm does not meet these requirements it will need to be supervised by another recognised supervisory authority, such as HMRC.

If your firm is not eligible to be supervised by ACCA please provide:

Name of your firm's recognised supervisory authority _____

Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 (applicants in Ireland)

Under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 any person who provides audit, insolvency, tax, accountancy or trust and company services must be supervised by a designated accountancy body (employees do not require supervision under the Act).

- i If your firm is controlled by ACCA members (ie at least half of the partners/directors are members of ACCA and the ACCA partners/directors control at least 51% of the voting rights) or holds an auditing certificate from ACCA your firm is also automatically supervised by ACCA.

If your firm does not meet these requirements it will need to be supervised by another recognised supervisory authority, such as the Minister for Justice, Equality and Law Reform.

If your firm is not eligible to be supervised by ACCA please provide:

Name of your firm's recognised supervisory authority

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 or The Adelphi, 1/11 John Adam Street, London WC2N 6AU.

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 that has not already been brought to the attention of ACCA's Assessment and Investigations Departments;
- 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 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 judgement 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:

- Completed the previous authorisations, regulatory matters and disciplinary sections on pages 3 and 4
- Signed the conditions for the issue of a practising certificate on page 6
- Provided professional indemnity insurance details on page 6
- Provided continuity of practice details on page 6
- Provided the name of your recognised supervisory authority for anti-money laundering purposes on pages 12 and 13, if applicable
- Signed the confirmation on page 13.

**Please return this form to authorisation@accaglobal.com or to:
Authorisation, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom.**

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 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 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.

FIRM'S BUSINESS AND TECHNICAL SPECIALISMS

You may use this form to indicate or update the sectors and services which are applicable to your firm(s). This information will then be shown against your firm's entry on the online directory of business advisors (only applicable to firms in the UK or Ireland). Please photocopy as required.

Firm's name _____

Firm's reference number (if known/applicable):

Sector expertise

- Arts and cultures industries
- Advertising
- Agriculture and forestry
- Architects
- Catering (pubs, restaurants, food and drink)
- Charities
- Clubs and associations
- Construction industry
- Dentists
- Doctors
- Distribution and transport
- Education
- Engineering
- Entertainment
- Estate agents
- Financial services
- Friendly societies
- Housing
- IT/software
- Manufacturing
- Motor retailers
- Printing and publishing
- Public sector
- Retail
- Service industries
- Solicitors
- Sub-contractors
- Telecommunications
- Tourism and travel agents
- Vets

Services offered

- Arbitration
- Bank loans and overdrafts*
- Business start-up and company formation*
- Benchmarking
- Business process improvements
- Business plans*
- Business risk assessment
- Corporate finance
- Corporate recovery
- Cost systems and control
- Company secretarial service
- Debt counselling
- Data processing services
- Divorce/matrimonial
- Establishing a business overseas
- Export finance planning and tax
- Environmental auditing
- Estate planning and executorship
- Expert witness
- Feasibility studies
- Grants and finance (EU, government)
- Internal audit and systems security
- Information technology
- Limited company accounts
- Management advice to business
- Management accounting consultancy
- Management consultancy
- Partnership/sole trader accounts
- Share valuations
- Small scale equity issues*
- Tax (CGT, corporate, IHT, personal and VAT)
- Tax and NI investigations
- Treasury
- Trusteeship/trust administration

* Business Finance Advice Scheme member (UK)

If all four of these services are selected your firm will be opted into the scheme.

INCORPORATION NOTIFICATION

Please use this form to provide the ownership and control details of an incorporated firm (limited company or limited liability partnership) if not already provided to ACCA. Where used below the term 'partner' refers to a member of a limited liability partnership.

REGISTRATION DETAILS

Is this an incorporation of an existing firm?

Yes No

If yes, name of existing firm

Does this firm require to be registered/continue to be registered as an ACCA approved employer – practising certificate development?

Yes No

Contact director/partner

Full name

ACCA membership no (if known/applicable)

Firm details

Name of firm

Trading name (if applicable)

Firm's existing reference no (if known/applicable)

Companies House registration no

Country of registration

Date of last Annual Return to Register of Companies

ADDRESS DETAILS

Principal office address

Town

County

Postcode

Tel

Fax

Email

Website

Is this the firm's registered office?

Yes

No

(If no, please indicate registered office clearly below)

Branch office address(es) – continue on a separate sheet if necessary

A

Town

County

Postcode

Tel

Fax

Email

B

Town

County

Postcode

Tel

Fax

Email

DIRECTORS/PARTNERS – continue on a separate sheet if necessary

ACCA directors/ACCA partners

Office

Name

ACCA membership no

Non-ACCA directors/non-ACCA partners

Office

Name

Professional qualification (if any)

Appropriate qualification for audit held

Yes No

Yes No

Yes No

NON-DIRECTORS/NON-PARTNERS RESPONSIBLE FOR SIGNING AUDIT REPORTS

Persons listed here must hold an appropriate audit qualification.

Office	Name	Professional qualification
_____	_____	_____
_____	_____	_____
_____	_____	_____

SHAREHOLDER DETAILS

(Limited liability partnerships should use this section to provide the voting rights of partners)

Share capital

Authorised share capital[†] _____ shares of £/€ _____ each. Shares issued _____

[†] Not applicable to UK companies formed on or after 1 October 2009.

If there is more than one class of shares, please provide on a separate sheet.

Shareholders/partners

Name _____ Director Yes No

Address _____

Postcode _____ Number of shares held _____ Percentage of voting rights % _____

Name _____ Director Yes No

Address _____

Postcode _____ Number of shares held _____ Percentage of voting rights % _____

Name _____ Director Yes No

Address _____

Postcode _____ Number of shares held _____ Percentage of voting rights % _____

Continue on a separate sheet if necessary.

Additional sheets of information

I attach _____ (enter 'no' if applicable) additional sheets of information.

CONFIRMATION

I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief after making all reasonable enquiries.

Contact director's/partner's signature _____ Date _____

Please return this form to authorisation@accaglobal.com or to:
Authorisation, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom.