

Abbreviated application for a Practising Certificate



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), Ireland, Cyprus or Zimbabwe, and who holds a practising certificate from a recognised national body or regulatory authority in the country, or countries, in which he/she is practising/wishes to practise.

Please note that the ACCA practising certificate, when issued, will not be globally portable. A member who meets the practical experience requirements for a globally portable practising certificate should NOT complete this form but instead should complete a *Practising Certificate Training Record* (PCTR) and the full practising certificate application form, both of which can be found on ACCA's website (www.accaglobal.com/members/professional_standards) or requested from Authorisation (tel: +44 (0)141 534 4175, email: authorisation@accaglobal.com).

Please read carefully section 1 of the *Practice Information* handbook, which can be found on ACCA's website or requested from Authorisation, before completing this form. Please use BLOCK CAPITALS and black ink throughout and retain a photocopy of the completed form for future reference. Return the form to: Authorisation, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom. Please allow up to 28 working days for your application to be assessed.

Please note that practising certificates are issued on an annual basis and expire on 30 June each year.

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/director

as an employee of a firm responsible for audit

C Firm's name

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

D Partners/directors (If you are not intending to practise as a sole practitioner/sole director, please enter the names of all partners/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

iii

Town

County

Country

Postcode

Tel

Fax

Email

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

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/directors (If you are not a sole practitioner/sole director please enter the names of all partners/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.

JOB CATEGORY

Which ONE of the categories listed below 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:

A Fit and proper person

none of the matters or events referred to in the Chartered Certified Accountants' Global Practising Regulation 2003 (GPR) 8 applies to me;

B Professional indemnity insurance

I have professional indemnity insurance as required by GPR 9 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, where applicable, provided in the appropriate part of the form;

C Maintenance of competence

I will comply with the continuing professional development 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 that regulation and will provide such notification at least 28 days in advance of the relevant event where applicable. 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 that 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 standards/guidelines applicable to my work;

G Monitoring, quality assurance 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 and quality assurance programme efficiently;

H Disclosure of information

I will comply with GPR 15 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.

Signature

PROFESSIONAL INDEMNITY INSURANCE AND CONTINUITY OF PRACTICE DETAILS

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

Insurance company

Policy number

* Delete as applicable

OR

I do not hold professional indemnity insurance. I indicate below my reasons for not being able to comply. (Please continue on a separate sheet if necessary. You may be asked to provide a fuller explanation and evidence to substantiate your statement.)

Not available in the country/countries in which I practise/wish to practise.

Cost of obtaining insurance is prohibitive.

Not required by recognised national body or regulatory authority (please specify)

Other (please specify)

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 & 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

OR

I wish to apply for a waiver of the continuity of practice requirement. I hold a licence to practise issued by (insert name of recognised national body or regulatory authority) _____ and confirm that this body/authority does not require me to make arrangements for the continuity of my practice. (You may be requested to provide evidence in support of your waiver application.)

If you practise in more than one firm or country, your continuity arrangements must make provision for this. Please provide additional continuity of practice details on a separate sheet.

AREAS OF JURISDICTION, TYPE OF CERTIFICATE AND ELIGIBILITY TO PRACTICE

I wish to apply for a practising certificate for (please specify the country, or countries, in which you practise/wish to practise)

I enclose a copy of my practising certificate from a recognised national body or regulatory authority in the country, or countries, in which I practice/wish to practise.

I wish to apply for

a full-time certificate a spare-time certificate

CONFIRMATION

If you have been subject to matters within the terms of bye-law 8 and Governance – Professional Conduct at ACCA is aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under bye-law 8 of which Governance – Professional Conduct is not already aware, please notify ACCA in writing to professionalconduct@accaglobal.com or 29 Lincoln's Inn Fields, London WC2A 3EE. Following this notification you may sign and submit this form.

I confirm that the information in this application form is true, accurate and complete to the best of my knowledge and belief. I understand that a false declaration on this form may lead to disciplinary action being taken against me and/or may invalidate any decision related to this application. I confirm that I have read, and undertake to comply with, the conditions for the issue of a practising certificate. I further confirm that I have not been subject to any criminal, disciplinary, regulatory or any other matters within the terms of bye-law 8 (liability to disciplinary action) that may call into doubt the validity of my application, which I have not already brought to the attention of Governance – Professional Conduct. I understand that the UK Rehabilitation of Offenders Act 1974 does not apply to the accountancy profession, and that I am, therefore, required to disclose spent convictions. I am aware of, and will abide by, my continuing obligation to draw any such matters to ACCA's attention.

Signature

Date

CHECKLIST

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

- Signed the conditions on page 4
- Provided professional indemnity insurance details on page 4
- Provided continuity of practice details on page 5
- Enclosed a copy/copies of your local licence to practise
- Signed the confirmation on page 5.

Please return this form to: Authorisation, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom.

- 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 body or pursuant to some other disciplinary process;
 - vi** he or it has been disciplined by another professional body or pursuant to some other disciplinary process;
 - 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; or
 - viii** he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (and the fact that he or it did not have sufficient funds to discharge the debt shall not be a reasonable excuse for this purpose) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder.
- 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 Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** The following shall be conclusive proof of misconduct:
- i** the fact that a member, relevant firm or registered student has pleaded guilty to, or been found guilty of, any offence discreditable to him or, as the case may be, it, or derogatory to the Association or the accountancy profession, before a court of competent jurisdiction in the United Kingdom or before a court of competent jurisdiction in any other country where such court's judgments are in the opinion of Council (or relevant committee of Council) relevant;
 - ii** the fact that a member, relevant firm or registered student has been found to have acted fraudulently or dishonestly in any civil proceedings before any court of competent jurisdiction in the United Kingdom or before a court of competent jurisdiction in any other country where such court's judgments are enforceable in the United Kingdom.