

# Application for a Practising Certificate



You should read the accompanying guidance notes before completing this form.

## PERSONAL DETAILS

ICAEW membership no.



Name

Designatory letters (eg, ACA)

Registered address

Postcode/  
zipcode

Country

Phone

Fax

Email

## ADDITIONAL INFORMATION

I have been a member for two years or more (if you have not been a member for two years, you are not eligible to apply).

Please tick this box if you wish to apply for the practising certificate fee exemption (eligibility as outlined in the guidance notes).

Date of commencement of practice  DD MM YY (this date must be subsequent to the date of the application and cannot be backdated).

Your practising certificate will not be sent to you until the month after your proposed date of practice.

## EMPLOYMENT STATUS

Are you remaining an employee?

YES (Please provide your employer's details below).

NO (Please go to THE PRACTICE section over page).

Are you not engaged in public practice but wish to hold a Practising certificate.

Firm name and number

Office address (this should be the office where you are based)

Postcode/  
zipcode

Country

## FOR OFFICE USE ONLY

Date received

Eligibility checked

Commence date

Payment received

Firm no.

Office no.

## THE PRACTICE

Please complete this section if you will become a principal (partner or director)

Either:

A) I intend to establish a practice named

You must enclose a specimen of your proposed business letterhead(s), and a copy of your Professional Indemnity Insurance quote (PII) and declare all other partners in the firm.

Please kindly provide other principals full names, home body and membership numbers if known.

or

B) I intend joining an established practice: (please include ICAEW firm number if known)

You must enclose a specimen of your proposed business letterhead(s), and a letter confirming your admission to partnership and that your practice is covered by Professional Indemnity Insurance quote (PII) signed by an existing partner.

The registered address of the practice will be:

Postcode/  
zipcode

Country

Phone

Fax

## DECLARATION

By signing and completing this application for a practising certificate you are also declaring that you:

- comply with the fundamental principles set out in the Code of Ethics, section 100, and in particular section 130, Professional Competence and Due Care;
- have completed the 'Are You Ready to go Into Practice?' questionnaire within the application pack;
- have complied with the CPD requirements for the two years preceding this application;
- maintained competence in the accountancy services you intend to provide; and
- comply with the Council's Professional Indemnity Insurance Regulations.

Signature

Date DD MM YY

## PAYMENT FOR 2019

Please pay your practising certificate fee as outlined below unless you meet the exemption requirements which are detailed in the guidance notes.

£352.00 Members practising in the EEA.

£176.00 Members practising in the rest of continental Europe.

£81.00 Members practising in the rest of the world who opt to hold a practising certificate.

The Office for Professional Body Anti-Money Laundering Supervision (OPBAS) is an oversight body set up by the government to strengthen the UK's anti-money laundering (AML) supervisory regime. OPBAS charges professional body supervisors (including ICAEW) based on the firms registered with us for AML supervision. A levy will therefore be applied to all paying UK ICAEW practising certificate holders. This levy starts in 2019 for existing PC holders or from the year following application for new PC holders. This levy will fund the operational costs of OPBAS. The levy also includes a small charge to cover the OPBAS associated administrative costs of ICAEW as an AML supervisor.

These fees are not adjusted pro rata, and they are due on 1 January each year. A fee exemption may be available on first application for a practising certificate for members who enter practice as a sole practitioner or use a limited company vehicle where they are the only director/shareholder - please see guidance notes.

If you have previously been awarded fee exemption, please be advised this is a one off fee exemption, for the first two years only.

If you are submitting an application at the end of the year, it may be worth deferring the issue of your practising certificate until the beginning of the following year, to avoid paying the practising fee twice in a short period of time.

## SOLE PRACTITIONERS

Before submitting your practising certificate application, you must send a copy of your letterhead for approval. Either email a copy to [informationcentre@icaew.com](mailto:informationcentre@icaew.com), or alternatively post it to

ICAEW Ethics Team  
Metropolitan House 321 Avebury Boulevard MILTON KEYNES MK9 2FZ UK

When your letterhead has been approved, you will be given a reference number which you will need to provide when you send us your practising certificate application. Please attach your approved letterhead and PII quotation cover

### Checklist

Specimen of approved business letterhead

Reference number –

**Please be aware that we will not process your application until your letterhead has been approved.**

## CHECKLIST

Read the practising certificate guidelines.

Completed application form.

Declaration signed and dated.

Specimen of proposed business letterhead(s) and PII details. Your application will not be approved without this.

Complete the 'Are You Ready to go Into Practice?' questionnaire (you will not be required to return this on application).

Enclose valid payment.

CPD completed for the last two years.

Notification of any other partners in your firm, ICAEW members or non-members (this may affect your ability to use the description Chartered Accountant).

## PAYMENT METHODS

I enclose a cheque for £ \_\_\_\_\_ made payable to CHARTAC

Send completed form and cheques to: ICAEW Finance PO Box 6173 Milton Keynes MK10 1TW UK

If you wish to pay by credit card, please complete your form and email it in to [records@icaew.com](mailto:records@icaew.com) or you can post your hardcopy to the above address and once the application has been checked we will contact you for payment.

### Members - Data Protection Statement

The protection of personal privacy is an important concern to ICAEW. Any personal data collected will be treated in accordance with current data protection legislation.

We will use your personal data to deliver your inclusive membership services including; advice, awareness communications, CABA eligibility, quality, regulation, research, professional standards, voting and to administer your membership account.

In order to meet our membership obligations to you we may share relevant personal data with connected communities, faculties, committees, local groups, district societies and external provider/delivery partners.

For more information about our data protection policy please go to [icaew.com/dataprotection](http://icaew.com/dataprotection)

## FOR OFFICE USE ONLY

Division: **IMEM**

Membership number

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# *Terms and conditions*

If you plan to apply for Registered Auditor or Responsible Individual status, please note that holding a practising certificate in itself does not entitle you to accept appointments as a company auditor or to sign off company audit reports. You will need to hold the Audit Qualification before you will be able to apply for either status. If you have already applied for the Audit Qualification, we will contact you separately about the outcome of your application. For further information on becoming a Registered Auditor or a Responsible Individual, please contact Regulatory Support on +44 (0)1908 546 302 or visit [icaew.com/auditnews](http://icaew.com/auditnews)

We hope you will find the following general advice helpful when you begin to practise. Firstly, may we remind you of the absolute importance of ICAEW's Code of Ethics, especially Section 130 Fundamental Principle - Professional Competence and Due Care. It imposes the following obligations on professional accountants:

- a. to maintain professional knowledge and skill at the level required to ensure that clients or employers receive competent professional service; and
- b. to act diligently in accordance with applicable technical and professional standards when providing professional services.

As we are sure you will appreciate, members who at any time fail to observe Section 130, Professional Competence and Due Care run the risk of incompetent practice and possible disciplinary action by ICAEW. Therefore, if you have any questions about the meaning or implications of Section 130, Professional Competence and Due Care, we would strongly advise you to contact (in complete confidence) Ethics Advisory Services on +44 (0)1908 248 250.

Finally, may we draw your attention to the requirement for all practising members to comply with ICAEW's Professional Indemnity Insurance (PII) regulations. Please contact the Professional Indemnity Insurance Team on +44 (0)1908 546 365 if you have any questions on PII.