Accountants for the real world

AAT Regulations 2025

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Associated regulations and policies

Code of Professional Ethics	*Civil Sanctions Policy*
Disciplinary Regulations	*Disciplinary Sanctions Policy*
Licensing Regulations	*Insolvency Policy*
Appeals Regulations	*Publications Policy*
CPD Policy	*Reasonable Adjustments Policy*
Criminal Convictions Policy	

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Citation and commencement

1. These Regulations may be cited as the AAT Regulations 2025 and were made under Articles 8,13 and 21, 23 of the *Articles of Association*.
2. These *Regulations* came into force on 01 July 2025 superseding all previous Regulations.

Terms and definitions

3. The words and phrases set out in the following table only have the meanings set opposite them for the purpose of our regulations and policies as published by AAT from time to time in force.

Word	Meaning
Articles of Association	The Association's Articles of Association.
Anti money laundering	Supervision of anti-money laundering compliance requirements from time to time in accordance with the Money Laundering Regulations and Proceeds of Crime Act in force.
Affiliate	An individual *Register*ed under the *AAT Regulations* who holds an *AAT qualification* but has not yet acquired the necessary *work experience competencies* for full membership.
Associate member	An individual who has satisfied the requirements for associate membership of AAT and *Registered* as an Associate member under *AAT Regulations*.
Association	The Association of Accounting Technicians, a company registered in England and Wales (No. 1518983) or its employees or delegees (and in this document is also referred to as 'AAT').

costs	A monetary charge ordered against a member in respect of costs incurred by *Professional Standards* in bringing a case before a *Disciplinary Tribunal.* The maximum amount as set by AAT is £15,000.
Disciplinary Tribunal	A panel with a quorum of three consisting of two lay and one professional panellist drawn from the pool of the Disciplinary and Conduct panel to hear cases brought under the *Disciplinary Regulations*.
Fellow member	A *member* who has satisfied the requirements for fellow membership of AAT and is *Registered* as a *fellow member* under *AAT Regulations.*
Full member	A *member* who has satisfied the requirements for full membership of AAT and is *Registered* as a *full member* under *AAT Regulations.*
fine	A monetary charge imposed upon a member, issued under the Disciplinary Regulations. The maximum fine as set by AAT is £10,000.
member	A person admitted to the membership of AAT within the provision of these Regulations (where the context so permits), this term includes associate members, full members, and fellow members, whether past or present.
misconduct	A *member* committing any act or omission that falls short of the standards reasonably expected of them, including but not limited to those matters listed in the *Code of Professional Ethics*, which brings, or is likely to bring, discredit to the member, the accountancy profession, or AAT.
Prescribed fee	The relevant fee(s) for *application* or renewal as published by AAT from time to time.

Professional Standards and Regulation	The department of AAT responsible for investigating misconduct and bringing cases under these *Disciplinary Regulations*.
Register of members	The register of members to be maintained in accordance with Article 9.
Self-employed accountancy services	An associate member, full member or fellow member engaged in public practice by offering or providing accountancy services or bookkeeping services to the public, or holding themselves out to provide accountancy services and/or bookkeeping services to the public as: • a sole practitioner; or • a director of a limited company and holds at least 5% of the shares* of the company; or • a partner in any type of partnership arrangement (whether salaried or equity); or • a member of a limited liability partnership (designated and non-designated members); or • a principal in any other corporate entity and holds at least 5% of the shares* of the entity. **Shares belonging to anyone in the member's household or family are treated as belonging to the member*
Work experience and competency requirements	Demonstration of proficiency in the workplace against specific outputs including technical and personal effectiveness abilities

The Register of members

4. The *Association* shall maintain a *Register of members* which shall contain the following information:

    a) the names of all current *affiliates*, *associate members* and *member*s of the *Association*

    b) their identification numbers

    c) the name of the town in which they work or reside as applicable

    d) their status and the date this was granted

    e) a record of disciplinary sanctions imposed.

5. For the avoidance of any doubt, the *Association* need not maintain the *Register* in physical form.

6. The AAT Board may if it thinks fit periodically publish lists of those included in the *Register,* copies of which may be made available on such terms as the AAT Board may determine.

Eligibility for affiliate status

7. An individual shall be entitled to be an *affiliate* of the *Association* if they:

    a) have completed the Level 4 Diploma in Accounting (or equivalent in Scotland) but have not yet acquired the necessary *work experience and competency* requirements or AAT's CPD pathway programme as set out in the Association's *Membership policy* to apply for full membership; and

    b) have paid the *prescribed fee*.

Eligibility for associate membership

8. An individual shall be entitled to be an *associate member* of the *Association* if they:

    a) have complied with any admission requirements as set out in the *Association*'s *Associate Membership Policy* from time to time; and

    b) have satisfied the *Association* that they are a *fit and proper* person to be an associate *member*; and

    c) have paid the *prescribed fee*.

Eligibility for full membership

9. An individual shall be entitled to be a *full member* of the *Association* if they are eligible for *affiliate* status as defined in Regulation 7 above, or equivalent as prescribed in the *Membership Policy* as detailed on AAT's website. In addition, they must:

    a) have satisfied the *Association* that they are a *fit and proper* person to be a *full member*; and

    b) commit to completing a CPD pathway programme in the first 12 months of membership. This programme will be aligned to the knowledge, skills and behaviours noted within Level 4 'Professional Accounting Technician' apprenticeship standard; or they must have satisfied the Association that they meet the work experience and competency requirements as set out in the *Membership Policy.*

    c) agree to AAT's membership conditions as set out in the declaration; and

    d) have paid the *prescribed fee*.

Eligibility for fellow membership

10. A *member* shall be entitled to be a *fellow member* of the *Association* if they:

    a) have been a *full member* of the *Association* for at least the last consecutive five years; and

    b) have satisfied the *Association* that they have acquired the necessary work experience at a senior/managerial level; and

    c) have satisfied the *Association* that they are a *fit and proper* person to be a *fellow member*; and

    d) agree to AAT's membership conditions as set out in the declaration; and

    e) have paid the *prescribed fee*.

Rights and responsibilities

Restrictions on *affiliates* and *associate members*

11. An *affiliate* or *associate member* shall not be entitled to describe themselves as a *full member or fellow member* of the *Association*, imply that they are a full or fellow *member*, or use any distinguishing letters implying that they are a *full* or *fellow member*.

Distinguishing letters

12. Subject to the provisions of the *Licensing Regulations* which require all *members* providing *self-employed accountancy services* to hold a *licence*:

    a) on admission to associate membership, an individual may only use the distinguishing letters AATQB after their name in accordance with Article 18 of the *Articles of Association*

    b) on admission to full membership, an individual may use the distinguishing letters MAAT after their name in accordance with Article 18 of the *Articles of Association*

    c) on admission to fellow membership, an individual may use the distinguishing letters FMAAT after their name in accordance with Article 18 of the *Articles of Association*.

Application of and compliance with the *Articles of Association* and Regulations

13. Upon and following admission as an *affiliate*, *associate member* or *member* under these Regulations, the *Articles of Association*, the *Code of Professional Ethics* and all of the *Association*'s regulations shall apply to and bind every *affiliate*, *associate member* or *member* for so long as they remain as such and subsequently to the extent that the *Articles of Association* and any of the *Association's* regulations require compliance after they have ceased to be an *affiliate*, *associate member* or *member*.

14. Every person shall, on applying for any status under these Regulations, sign an undertaking that they will, if admitted, observe the *Articles of Association*, the *Code of Professional Ethics* and all of the *Association*'s regulations for so long as they are an *affiliate*, *associate member* or *member.* The undertaking shall also state that:

    a) to the extent that the *Articles of Association* and any of the *Association*'s regulations require compliance after an individual has ceased to be an *affiliate, associate member* or *member*, they will continue to comply subsequently; and

    b) they will not use any title or distinguishing letters suggesting that they are an *affiliate*, *associate member* or *member* of, or has any other connection with, the *Association* after they have ceased to be such.

15. Every *affiliate*, *associate member* and *member* shall deal with the *Association* at all times in an open, timely and cooperative manner.

Registration, Admission Fees and Annual Subscriptions

16. Each *affiliate*, *associate member* and *member* shall, while they remain as such, pay promptly the *prescribed fee* set by the *Association*.

17. The *Association* may, in its absolute discretion, vary, suspend or waive payment of the *prescribed fee* payable by any *applicant* or by any *affiliate*, *associate member* or *member* on such terms and for such period as it may think fit.

CPD

18. All *affiliates*, *associate members* and *members* shall undertake *CPD* and be able to demonstrate that they have undertaken *CPD*, in accordance with the *CPD Policy.*

19. All *affiliates*, *associate members* and *members* shall submit to the *Association* an annual *CPD* declaration in the prescribed form which has been properly completed and signed. Failure to comply with this Regulation may lead to removal from the *Register* in accordance with Regulation 34.

20. *CPD* records shall be provided to the *Association* upon their being requested in writing. Such records shall be provided within the deadline specified in the request; this deadline shall be no sooner than seven days after the date of the request. Failure to comply with this Regulation may lead to removal from the *Register* in accordance with Regulation 34.

21. The *Association* may, in its absolute discretion, vary, suspend or waive the application of the *CPD Policy* to any individual *affiliate*, *associate member* or *member* for the *CPD* year in question, save that no waivers will be granted of the requirements to supply *CPD* records under Regulation 19 of these *Regulations*.

Annual renewal

22. Every *affiliate*, *associate member* or *member* shall make a return to the *Association* in such form and at such time as it may prescribe providing a current residential and business address, one of which (if relevant) shall be determined as their registered address, a contact telephone and email address.

23. All *associate members* and *members* shall declare if they are providing *self-employed accountancy services*, and that they continue to meet AAT's *fit and proper* requirements.

Registration contact details

24. Each *affiliate*, *associate member* or *member* shall notify the *Association* promptly of any change in their registered address and contact details as prescribed by the *Association*.

25. Any *associate member* or *member* providing s*elf-employed accountancy services* to the public and the *Association* is the registered *Anti-Money laundering (AML)*

supervisory authority shall, in compliance with *The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017,* notify the Association of any material changes that may affect their AML registration, such as business name, registered address, telephone number and email address, along with changes to their *fit and proper* standing or business structure within 30 days; or as soon as it becomes apparent to the *member* that the information contains an inaccuracy.

Use of data

26. Each *affiliate*, *associate member* or *member* shall permit the *Association* to process their personal data in accordance with the *Data Protection Act 2018*, *the General Data Protection Regulation (GDPR)* and the *Association*'s *Data Protection Policy*, which may in certain circumstances include disclosure of personal data to third parties, including other regulators.

Resignation of members

27. Any *affiliate*, *associate member* or *member* wishing to resign shall give notice in whatever form the *Association* requires and, on its acceptance, they shall cease to have the status of an *affiliate*, *associate member* or *member* and their name shall be removed from the *Register*.

28. Any individual giving notice of their intention to resign shall remain liable to pay any subscription or other sums due at the date the notice is accepted.

29. Unless otherwise determined by the *Association*, an *affiliate*, *associate member* or *member* who is the subject of a complaint of *misconduct* under the *Disciplinary Regulations* shall not be permitted to resign from membership until such time as the matter has been finally disposed of and the amount of any *fine* or costs order made in respect of them has been paid in full.

Removal for non-payment of sums due

30. Subject to Regulations 31 and 32 below, an *affiliate*, *associate member* or *member* shall be removed from the *Register* if any sum due to the *Association* shall remain unpaid for a period as specified in the *Renewal Policy* from the date on which it was due.

31. The *Association* may, in its absolute discretion, suspend the operation of Regulation 30 on the application of the individual concerned where it is of the opinion that it is reasonable to do so.

32. Where an *affiliate*, *associate member* or *member* has been ordered or has agreed to pay a *fine* or costs under the *Disciplinary Regulations*, they will be removed from the *Register* if they fail to pay such sums when due save that Professional Standards and Regulation may at their absolute discretion and on such terms as they see fit agree to defer the due date for payment on the application of the *student*, *affiliate*,

associate member or *member* prior to such date if they are of the opinion that it is appropriate to do so.

33. The *Association* shall be entitled to recover the amount of any *fine* or costs which an *affiliate*, *associate member* or *member* has been ordered or has agreed to pay under the *Disciplinary Regulations* from that individual, notwithstanding that they have ceased to be an *affiliate*, *associate member* or *member* however that may have occurred.

Removal for non-compliance with *CPD* Policy

34. Subject to Regulations 35 to 36 below, an *affiliate*, *associate member* or *member* shall be removed from the *Register* if they have breached any of Regulations 20 to 22 above and such breach has not been remedied within three months after the breach occurred.

35. The AAT Board may, in its absolute discretion, suspend the operation of Regulation 34 or extend the time for remedying a breach of Regulations 18 to 20 on the application of the *affiliate*, *associate member or member* concerned where it is of the opinion that it is appropriate to do so.

36. For the avoidance of doubt, the removal of an *affiliate*, *associate member* or *member* from the *Register* under Regulation 34 does not preclude the *Association* from continuing to investigate any complaint of *misconduct* in relation to that individual which had been received by it as at the date of removal.

Disciplinary powers

37. The *Association* shall have power to discipline members for *misconduct* and for this purpose the Professional Standards Regulation and Compliance board have the power to decide what constitutes misconduct, how it shall be investigated and adjudicated upon, what duty there shall be to report it and what sanctions (including expulsion from membership and costs) may be imposed where such misconduct is found proved.

38. If an *associate member* or *member* becomes the subject of *insolvency*, a *disciplinary sanction with another professional body or regulator, civil sanction* or a *criminal conviction*, they shall notify the *Association* within 30 days of the event.

39. Any failure to comply with Regulation 38 on the part of an *associate member* or *member* shall constitute *misconduct* for the purpose of the *Disciplinary Regulations*.

40. Any former *associate member* or *member* may apply for reinstatement provided that any outstanding sums due to the *Association*, including any *fine* or costs imposed or agreed under the *Disciplinary Regulations*, have been paid and any breach of Regulations 18 to 20 above has been rectified. Such *application* shall be made in the same manner as the original *application* and subject to the same criteria as Regulation 7, 8, 9 or 10 as appropriate, save that in addition:

a) the *Association* shall have specific regard to the circumstances of them ceasing to be *a member;* and

b) the *Association* may, in its absolute discretion, require them to pass further assessments and/or satisfy other requirements before it considers the *application* for readmission.

41. No former *member* who has been expelled from the *Association* under the *Disciplinary Regulations*, or who has in the case of an affiliate, or *associate member* been declared unfit to become an *Associate member* or *full member*, may apply for admission or readmission until after the expiry of a minimum of three years after the effective date of the expulsion or declaration or such longer period as the *Disciplinary Tribunal* shall decide.

Appeals

42. Any appeal against a decision to refuse an *application* for admission or readmission under Regulations 7 to 10 or 41 of these *Regulations* shall be dealt with under the *Appeals Regulations*.

43. For the avoidance of doubt, no appeal shall be allowed against any decision of the *Association* under Regulations 19, 20, 29 to 32 or 34 to 36 of these *Regulations*.

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