

Policy document

aat

# AAT Regulations

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# AAT Regulations 2016

## Commencement

1. These *Regulations* were made by the *Council* on 20 November 2014 under Articles 23 and 65 of the *Articles of Association*.
2. These *Regulations* came into force on 1 May 2016.

## Definitions

3. In these *Regulations* all words and phrases in italics, save titles of publications, shall have the meanings set out in the *AAT Glossary*.

## The Register

4. The *Association* shall maintain a *Register* which shall contain the following information:
  - a) the names of all current *students*, *affiliates*, *associate members* and *members* 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 *Council* 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 *Council* may determine.

## Eligibility for *student* status

7. An individual shall be entitled to be a *student* of the *Association* if he or she:
  - a) is enrolled to study an *AAT qualification*; and
  - b) has paid the *prescribed fee*.

## Eligibility for *affiliate* status

8. An individual shall be entitled to be an *affiliate* of the *Association* if he or she:
  - a) has completed the Level 4 Diploma in Accounting (or equivalent in Scotland) but has not yet acquired the necessary *work experience competencies* to apply for full membership; and
  - b) has paid the *prescribed fee*.

## **Eligibility for associate membership**

9. An individual shall be entitled to be an *associate member* of the *Association* if he or she:
- a) has complied with any admission requirements as set out in the *Association's Associate Membership* policy from time to time; and
  - b) has satisfied the *Association* that he or she is a *fit and proper* person to be an *associate member*; and
  - c) has paid the *prescribed fee*.

## **Eligibility for full membership**

10. An individual shall be entitled to be a *full member* of the *Association* if he or she is eligible for *affiliate* status as defined in Regulation 8 above, or equivalent as prescribed in the *Membership Criteria* policy, and in addition:
- a) has satisfied the *Association* that he or she has acquired the necessary *work experience competencies*; and
  - b) has satisfied the *Association* that he or she is a *fit and proper* person to be a *full member*; and
  - c) has paid the *prescribed fee*.

## **Eligibility for fellow membership**

11. A *member* shall be entitled to be a *fellow member* of the *Association* if he or she:
- a) has been a *full member* of the *Association* for a continuous period of five years; and
  - b) has satisfied the *Association* that he or she has acquired the necessary work experience at a senior/managerial level; and
  - c) has satisfied the *Association* that he or she is a *fit and proper* person to be a *fellow member*; and
  - d) has paid the *prescribed fee*.

## **Rights and responsibilities**

### **Restrictions on *students, affiliates and associate members***

12. A *student, affiliate or associate member* shall not be entitled to describe him or herself as a *member* of the *Association*, imply that he or she is a *member*, or use any distinguishing letters implying that they are a *full member* or *fellow member*.

### **Distinguishing letters**

13. Subject to the provisions of the *Licensing Regulations* which require all *members and associate members* providing *self-employed accountancy services* to hold a *licence*:
- a) on admission to full membership, an individual may use the distinguishing letters MAAT after his or her name in accordance with Article 16 of the *Articles of Association*
  - b) on admission to fellow membership, an individual may use the distinguishing letters FMAAT after his or her name in accordance with Article 16 of the *Articles of Association*.

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

14. Upon and following admission as a *student, 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 *student, affiliate, associate member* or *member* for so long as he or she remains as such and subsequently to the extent that the *Articles of Association* and any of the *Association's* regulations require compliance after he or she has ceased to be a *student, affiliate, associate member* or *member*.
15. Every person shall, on applying for any status under these *Regulations*, sign an undertaking that he or she will, if admitted, observe the *Articles of Association*, the *Code of Professional Ethics* and all of the *Association's Regulations* for so long as he or she is a *student, 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 a *student, affiliate, associate member* or *member*, he or she will continue to comply subsequently; and
  - b) he or she will not use any title or distinguishing letters suggesting that he or she is a *student, affiliate, associate member* or *member* of, or has any other connection with, the *Association* after he or she has ceased to be such.
16. Every *student, affiliate, associate member* and *member* shall deal with the *Association* at all times in an open, timely and cooperative manner.

## **Annual fees**

17. Each *student, affiliate, associate member* and *member* shall while he or she remains as such pay promptly the *prescribed fee* set by the *Association*.
18. The *Association* may, in its absolute discretion, vary, suspend or waive payment of the *prescribed fee* payable by any *applicant* or by any *student, affiliate, associate member* or *member* on such terms and for such period as it may think fit.

## **CPD**

19. 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.
20. 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 33.
21. *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 33.
22. 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 21 of these *Regulations*.

### **Annual declaration and *members'* addresses**

23. Every *student, 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 his or her registered address. In addition all *associate members* and *members* shall declare if they are providing *self-employed accountancy services*.
24. Each *student, affiliate, associate member* or *member* shall notify the *Association* promptly of any change in his or her registered address.

### **Use of data**

25. Each *student, affiliate, associate member* or *member* shall permit the *Association* to process his or her 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, student member* or *affiliate member***

26. Any *student, affiliate, associate member* or *member* wishing to resign shall give notice in whatever form the *Association* requires and on its acceptance he or she shall cease to have the status of a *student, affiliate, associate member* or *member* and his or her name shall be removed from the *Register*.
27. Any individual giving notice of his or her intention to resign shall remain liable to pay any subscription or other sums due at the date the notice is accepted.
28. Unless otherwise determined by the *Association*, a *student, 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 him or her has been paid in full.

### **Removal for non-payment of sums due to the *Association***

29. Subject to Regulations 30 and 31 below, a *student, 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.
30. The *Association* may, in its absolute discretion, suspend the operation of Regulation 29 on the application of the individual concerned where it is of the opinion that it is reasonable to do so.
31. Where a *student, affiliate, associate member* or *member* has been ordered or has agreed to pay a fine or costs under the *Disciplinary Regulations*, he or she will be removed from the *Register* if he or she fails to pay such sums when due save that *Professional Standards* 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.
32. The *Association* shall be entitled to recover the amount of any fine or costs which a *student, affiliate, associate member* or *member* has been ordered or has agreed to pay under the *Disciplinary Regulations* from that individual, notwithstanding that he or she has ceased to be a *student, affiliate, associate member* or *member* however that may have occurred.

## **Removal of *affiliates, associate members and members* for non-compliance with the *CPD* policy**

33. Subject to Regulations 34 to 35 below, an *affiliate, associate member* or *member* shall be removed from the *Register* if he or she has breached any of Regulations 19 to 21 above and such breach has not been remedied within three months after the breach occurred.
34. The *Council* may, in its absolute discretion, suspend the operation of Regulation 33 or extend the time for remedying a breach of Regulations 19 to 21 on the application of the *affiliate, associate member* or *member* concerned where it is of the opinion that it is appropriate to do so.
35. For the avoidance of doubt, the removal of an *affiliate, associate member* or *member* from the *Register* under Regulation 33 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.

## ***Insolvency, disciplinary sanctions and criminal convictions***

36. If an *associate member* or *member* becomes the subject of *insolvency, a disciplinary sanction, civil sanction* or a *criminal conviction*, he or she shall notify the *Association* within 30 days of the event.
37. Any failure to comply with Regulation 36 on the part of an *associate member* or *member* shall constitute *misconduct* for the purpose of the *Disciplinary Regulations*.

## **Reinstatement**

38. Any former *student, affiliate, 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 19 to 21 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 his or her ceasing to be a *student, affiliate, associate member* or *member*; and
  - b) the *Association* may, in its absolute discretion, require him or her to pass further assessments and/or satisfy other requirements before it considers the *application* for readmission.
39. No former *student, affiliate, associate member* or *member* who has been expelled from the *Association* under the *Disciplinary Regulations*, or who has in the case of a *student, affiliate, or associate member* been declared unfit to become a *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**

40. Any appeal against a decision to refuse an *application* for admission or readmission under Regulations 7 to 11 or 39 of these *Regulations* shall be dealt with under the *Appeals Regulations*.
41. For the avoidance of doubt, no appeal shall be allowed against any decision of the *Association* under Regulations 20, 22, 28 to 31 or 33 to 35 of these *Regulations*.

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