

Policy document

aat

Associate Membership

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Associate Membership

Purpose

1. This policy sets out AAT's requirements for each *associate* membership type.

Policy statement

2. AAT requires its membership to uphold high standards of conduct and professionalism. This promotes public confidence in the accountancy profession. It is in the public interest for AAT to check that *applicants* for membership at any level demonstrate not only technical competence but also their *status as a fit and proper person to be a member*. This policy sets out the terms upon which AAT makes such a determination.

Terminology

3. All terms in italics, save titles of publications, are defined in the *AAT Glossary* which supports the entire policy framework.

Policy detail

General

4. *Associates* must not at any time express or portray themselves in a manner in which the public may perceive them to be a *full member* or *fellow member* of the *Association*.
5. *Associates* must not at any time provide any *self-employed accountancy services* to clients unless holding a valid *licence* to do so. A *licence* may be granted for permitted services on the basis of the category of *associate* membership granted, and the permitted *Licence Tier*.
6. Where an *applicant* is providing *self-employed accountancy services*, their application for *associate* membership will not be accepted until their *licence application* is provisionally approved in accordance with the *Licensing Regulations*.

Bookkeepers

7. In order to be admitted as a *bookkeeper*, an *applicant* must:
 - a) have successfully completed:
 - i. Level 3 Certificate in Bookkeeping and Ethics; or
 - ii. Level 3 Diploma in Accounting; or
 - iii. another qualification mapped as equivalent and listed in Schedule 1 to this policy.

- b) meet AAT's *fit and proper* requirements as set out in the following policies:
 - i. *Criminal Convictions* policy
 - ii. *Disciplinary Sanctions* policy
 - iii. *Insolvency* policy
 - iv. *Civil Sanctions* policy
 - c) pay the *prescribed fee*.
8. Where an *applicant* does not demonstrate that they meet the requirements as set out in 7 above, their *application* will be rejected, unless AAT considers it would be unfair to do so.
9. Where an *applicant* does demonstrate that they meet the requirements set out in 7 above, they may be admitted to *associate* membership, and permitted to use the designation AATQB.
10. Once admitted, a *bookkeeper* must at all times:
- a) meet AAT's *fit and proper* requirements as set out in the following policies:
 - i. *Criminal Convictions* policy
 - ii. *Disciplinary Sanctions* policy
 - iii. *Insolvency* policy
 - iv. *Civil Sanctions* policy
 - b) pay the *prescribed fee*
 - c) comply with AAT's *Code of Professional Ethics*
 - d) comply with the *CPD* policy
 - e) hold a valid *licence* in accordance with the *Licensing Regulations* if providing *self-employed accountancy services* to clients.
11. A *bookkeeper* must successfully complete the indirect tax unit in addition to the Level 3 Certificate in Bookkeeping and Ethics in order to be eligible to apply for a *licence*.
12. A *bookkeeper* may only offer services detailed in Tier 4 of the *Licensing* policy.

Right of appeal

13. Applicants have the right to appeal any decisions made under this policy. Appeals will be dealt with in accordance with the *Appeals Regulations 2015*.

Associated regulations and policies

- *Code of Professional Ethics*
- *AAT Regulations 2016*
- *Licensing Regulations*
- *Appeals Regulations*
- *Criminal Convictions policy*
- *Disciplinary Sanctions policy*
- *Insolvency policy*
- *Civil Sanctions policy*
- *CPD policy*

Attachments – Schedule 1 - Alternative routes to membership

Schedule 1 – Alternative routes to membership

1. AATQB

AAT will accept the following qualifications/membership statuses as equivalent to the Level 3 Certificate in Bookkeeping and Ethics:

Name of qualification
ICB Level 3 Certificate in Bookkeeping and Accounts
IAB Level 3 Diploma In Bookkeeping
IAB Level 3 Certificate In Bookkeeping

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