

Application guidance

Following this guidance will help you throughout the application process and avoid delays with your application.

Do your homework

Applying to become an AAT licensed member is a significant step in your career. Ensure you have familiarised yourself with the support and information available at aat.org.uk/beyourownboss and aat.org.uk/licence

Check you're eligible to apply

In order to be approved as an AAT licensed member, you must also hold AAT professional membership. If you're not a current professional member, find out more and start your application at aat.org.uk/professional

Prepare your supporting information

In order to complete your application, you'll need to prepare some details in advance. You'll need to:

- complete the AAT diagnostic tests (see part 2)
- arrange your professional reference (see part 2)
- apply for a Basic Disclosure Certificate to send to your Anti Money Laundering supervisor (see part 3)
- arrange Professional Indemnity Insurance (see part 3)
- arrange continuity of practice cover (see part 3)
- register with the Information Commissioners Officer (ICO) (see part 3)
- arrange fee payment (see part 5).

Complete your application carefully

- Please complete this form in BLOCK CAPITALS.
- All sections with green headers are mandatory – you must complete all of these sections in full to avoid delays in your application.
- Sections with blue headers may not apply to you – please check and complete the sections that apply.
- Useful support and guidance is included in each section.

Send your application to us with your fee and Basic Disclosure Certificate*

Your annual licence fee must be paid in full when you submit your application, which will be processed on receipt. If you're applying to be an AAT Licensed Accountant, you'll also be asked to pay an application fee. You can pay by credit/debit card, cheque/postal order or by bankers draft. Or, if you already pay your membership fees by Direct Debit, we will collect your payment by this method and you won't need to arrange a separate payment. When you have arranged your fee payment and completed your application, please send them to us by email or post.

- **Post** Customer Service, Association of Accounting Technicians
140 Aldersgate Street London EC1A 4HY
- **Email** customersupport@aat.org.uk

If you have enclosed a Basic Disclosure Certificate with your application we recommend you send this along with your completed application by Royal Mail Signed For delivery.

Respond quickly to our queries

When we've received your application form and fee, we'll review the information you have supplied and contact you within ten working days. We may need some extra information from you, based on the information included on your form. We will do our best to contact you about any queries as quickly as possible and are usually able to approve applications within two weeks. If you do not receive confirmation of receipt of your application within this time, or you have any questions, please don't hesitate to contact us.

Once we are satisfied that you have met all the criteria, we will approve your licence and you'll receive confirmation by email. Your licence will be effective immediately and valid for one year,* when you'll need to renew. We'll then send your certificate and licensed member welcome guide.

Register with HMRC as soon as you're approved

Understanding your employment status and registering appropriately with HMRC as soon as your business is active is crucial as it will affect how you pay tax and whether you have any employment rights.

Here to help

If you have any questions about your application please call the Customer Service team on **+44 (0)20 3735 2468**. Lines are open 09.00 to 17.00 (UK time), Monday to Friday. Alternatively you can email customersupport@aat.org.uk

How do we use your data?

All the information we hold concerning you will be processed by AAT in accordance with internal policies and current regulations.

The data will be used by AAT to administer our relationship with you and to provide you with information and services relevant to you. We won't, without your consent, supply your information to any third party except where such transfer is necessary as part of the activity you are undertaking, or where we're required to by law.

Find out more aat.org.uk/policies/privacy/fpn-licensed-member

*Please note that we cannot process your application without your Basic Disclosure Certificate if you have selected us as your Anti Money Laundering supervisor.

*Your renewal will be due on the first of the month, regardless of the date your licence is approved. For example, if your licence is approved on 20 August, your renewal date will be 1 August each year.

Part 1

In the first part of your application form, you'll need to tell us about yourself and the business you want to run. This includes providing information on the following areas:

- your personal and business contact details
- your membership and practice status
- your business model
- additional parties including shareholders, directors, employees or subcontractors
- your clients.

1.1 Your details

AAT membership number *(if applicable)*

Mr Mrs Ms Miss Other *(please specify)*

First name(s)

Surname/last name

Address

City or town

County

Postcode

Daytime telephone number

Mobile number

Email

Date of birth

Which licence are you applying for?

AAT Licensed Accountant

AAT Licensed Bookkeeper

1.2 Your business contact details

Company/business name *(write your name here if you do not have a business name yet)*

Is your business address the same as your personal address?

Yes

No

If 'No', please supply details below.

Address

City or town

County

Postcode

Daytime telephone number

Mobile number

Email

Website

Do you have any other businesses where you offer accountancy or bookkeeping services to clients?

Yes

No

If 'Yes', please complete **Part 6 – Additional businesses** at the end of this application.

1.3 Your membership and practice status

Please confirm your AAT membership status.

- a) I'm in the process of applying for AAT professional membership or awaiting approval
- b) I'm already an AAT professional member (*with AATQB, MAAT or FMAAT status*)

Please confirm if you are already offering services on a self-employed basis and complete the relevant section below.

- a) I'm not offering services yet

When do you intend to start providing services to clients?

How many hours per month do you intend to work in your business?

What do you estimate your gross fee income* to be in the first year?

- b) I'm already offering services to clients

When did you start providing services to clients?

When was your last accounting reference date (year end)?

How many hours per month do you work in your business?

What was the gross fee income* of your business for the last accounting year? (*if applicable*)

What do you expect your gross fee income* to be in the next accounting year?

If you trade through a limited company or partnership, please provide your gross fee income* from your business.

Please note that:

- *AAT licensed members must hold AAT professional membership (AATQB, MAAT or FMAAT status) before their licence can be approved.*
- *AAT professional members are not permitted to run a practice without a licence.*
- *if you advise that you are an AAT professional member and you are providing services to clients without an AAT licence, our Professional Standards team will contact you to discuss your existing business activity.*

*Gross fee income

Your annual gross fee income is the income that comes from you providing services as a sole trader, with a partner (including as a partner in a limited liability partnership), as a director of a limited company or principal of a corporate entity. It does not include income from services that are not covered by your AAT licence, or any income from undertaking work on a subcontract basis for which you are indemnified by the person you are subcontracting to. It's calculated on an accruals basis and excludes VAT. It also excludes the recovery of disbursements and expenses that don't form part of the chargeable fee for the services rendered and VAT.

1.4 Your business model

Which of the following models will your business trade as?

Sole trader

Limited company

Partnership

Limited liability partnership

If you trade through a limited company, partnership or limited liability partnership please confirm your percentage share

1.6 Your clients

How many clients do you currently have?

Please provide an estimate below of how many clients you expect to engage with during the next 12 months.

Number of sole traders

Number of partnerships

Number of limited liability partnerships

Number of limited companies

Number of charities

Number of self-assessments

Number of other clients

Do you handle clients' money?

Yes

No

Please note that:

- you must issue letters of engagement to each client – you can use our templates to help you with this.
- you must hold a client bank account and act in accordance with AAT's Clients' Money policy available at aat.org.uk/aatstandards if you handle clients' money.

Part 2

In this section you will need to:

- tell us about the services you wish to offer and the experience you have in each area
- confirm you've passed the online diagnostic tests
- provide details of your professional reference.

If you're applying to be an AAT Licensed Accountant, you'll also need to include:

- evidence of your CPD in each service
- details of your practice management experience.

2.1 Your services

Please tick which services you would like your licence to cover.

Please note that you must read the definition of each service at aat.org.uk/licence before completing this section.

Service	AAT Licensed Bookkeeper	AAT Licensed Accountant
Bookkeeping		
Financial accounts and accounts preparation for sole traders and partnerships		
VAT		
Computerised accountancy systems <i>This service covers the installation and training of accountancy software for clients.</i>		
Payroll		
Financial accounts and accounts preparation for statutory purposes	<i>These services are not available for AAT Licensed Bookkeepers</i>	
Budgeting and forecasting		
Management accounting		
Personal income tax		
Business income tax		
Inheritance tax		
Capital gains tax		
Corporation tax		
Limited assurance engagement		
Independent examination		
Company secretarial services <i>Due to the risk of money laundering, please note that if you are approved to offer Company secretarial services, your details will be passed to HMRC who hold a register of all TCSPs (Trust and Company Service Providers). This is a legal requirement.</i>		
Internal audit		
Forensic accounting		

2.2 Work experience and CPD

Please provide details of your work experience in each of the areas you have requested to be approved for in the previous section. You'll need to have at least six months' experience in each service you wish to offer, and if you're applying to be an AAT Licensed Accountant you'll also need to provide evidence of your CPD in each service. An example has been given as a guide.

EXAMPLE Value Added Tax

Name of firm, business or organisation where you gained work experience

Smiths Accounting Ltd

Job title

Senior Accountant

Dates of employment

July 2012 to September 2017

Number of months' work experience (please write 12+ if a year or more)

12+

Relevant work experience

- Preparation of VAT returns
- Dealing with HMRC on behalf of clients
- Providing explanation of the principles of VAT
- Calculations of VAT to be paid to, or receivable from, HMRC

Relevant CPD (AAT Licensed Accountant applicants only)

I regularly read VAT updates on the AAT website and attended a recent VAT update webinar.

Bookkeeping

Name of firm, business or organisation where you gained work experience

Job title

Dates of employment

Number of months' work experience (please write 12+ if a year or more)

Relevant work experience

Relevant CPD (AAT Licensed Accountant applicants only)

Financial accounting and accounts preparation for sole traders and partnerships

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

VAT

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Computerised accountancy systems

This service covers the installation and training of accountancy software for clients.

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Payroll

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Financial accounts and accounts preparation for statutory purposes

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Budgeting and forecasting

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Management accounting

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Personal income tax

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Business income tax

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Inheritance tax

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Capital gains tax

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Corporation tax

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Limited assurance engagement

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Independent examination

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Company secretarial services

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Internal audit

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

Forensic accounting

Name of firm, business or organisation *(leave blank if same as above)*

Job title *(leave blank if same as above)*

Dates of employment *(leave blank if same as above)*

Number of months' work experience *(please write 12+ if a year or more)*

Relevant work experience

Relevant CPD *(AAT Licensed Accountant applicants only)*

2.3 Practice management experience (AAT Licensed Accountant applicants only)

If you're applying to become an AAT Licensed Accountant, you will need to submit evidence of your practice management experience.

Please reflect on your own practice management experience, based on any self-employed work you have undertaken or your involvement in running a practice as an employee. The main areas you must cover are shown below but this is not an exhaustive list:

- Legal and regulation: *Money Laundering Regulations, Data Protection Act, General Data Protection Regulations, Provision of Services Regulations, Equality Act, Bribery Act*
- Client care: Client engagement and disengagement, procedures, fees and commission, quality control of client work and ownership of books and records.
- IT policy: IT procedures, cyber security and data retention and destruction.
- Quality assurance: Complaints management, resolving ethical conflicts and Professional Indemnity Insurance.
- Strategic planning: Business plans, self-employed guide, and corporate social responsibility.
- Clients' money: Handling client monies and operating a client's bank account
- Staff appraisal and development (if applicable): Managing staff recruitment process, identifying learning and development needs for staff, conducting employee appraisals and employee relations.

If you do not hold relevant experience, please explain how you have developed your practice management capabilities through your continuous professional development (CPD). For example, you may have attended an event or webinar on one of these topics, or read relevant magazine articles and blog posts. Please note that you may not be approved to offer a full range of services if you do not hold sufficient practice management experience.

An example has been given as a guide.

I have experience in being the nominated officer at an accountancy practice. In this role, I was responsible for updating and improving the firm's policies and processes around client due diligence and risk management to ensure compliance with all statutory and regulatory obligations. I was also responsible for internally training existing and new staff on their awareness of the Money Laundering Regulations and for example, the procedure for reporting any suspicious activity. I recently attended an AAT branch event covering recent updates to the Anti Money Laundering legislation.

My role in the accountancy practice also involved ensuring I was compliant with the firm's data security policy; I ensured I password-protected documents, backed-up data on a daily basis and shared information securely.

I am aware of the obligations under the Provisions of Services Act and have followed the process in place for addressing complaints received for the practice. I was responsible for ensuring engagement and disengagement letters were issued to clients as appropriate.

Part 3

In this part of your application you will need to confirm:

- your Money Laundering Reporting Officer
- your Anti Money Laundering supervision and obtain a Basic Disclosure Certificate to send to them
- your Professional Indemnity Insurance
- your continuity of practice cover
- details of any investment, insurance, pensions, audit or insolvency work you undertake
- you will register with appropriate third parties.

3.1 Money Laundering Reporting

All AAT licensed members must have a nominated officer within the practice. They must be someone who can be trusted with the responsibility, is senior enough to have access to all your customer files and records and can decide independently whether or not they need to report suspicious activities or transactions. You must act as the nominated officer yourself if you are a sole trader with no employees. The role should not be held by an external consultant. The nominated officer must also be considered to be a 'fit and proper' person under the Money Laundering Regulations if your firm is a trust or company service provider.

Please confirm your nominated officer.

- a) I will act as my firm's nominated officer.
- b) My firm has an alternative nominated officer and their details are below.

Mr Mrs Ms Miss Other (*please specify*)

First name(s)

Surname/last name

Telephone number

Qualifications/professional membership

3.2 Anti Money Laundering supervision

All AAT licensed members must register for Anti Money Laundering (AML) supervision. All members applying for a licence are eligible to be supervised by us, and the cost of supervision is included within your fee. However, we may contact you if it is more appropriate for your firm to be supervised by an alternative authority.

We exercise our supervisory function by conducting practice assurance reviews and providing support to help you understand the controls and monitoring you must have in place to comply with the current Money Laundering Regulations in force. For further guidance please visit aat.org.uk/licence

If you apply for AAT to be your supervisor, you must:

- submit a copy of a Basic Disclosure Certificate with your application, which must have been issued within the past three months. We are unable to accept a Standard or Enhanced Disclosure Certificate. If your certificate contains details of relevant convictions, our Professional Standards team will contact you to discuss this.
- provide information about any other Business Owners, Officers and Managers (BOOMs) in your firm.

3.2a Please confirm your AML supervisor.

- a) My firm would like AAT to act as my AML supervisor. I will supply a copy of my Basic Disclosure Certificate issued within the past three months and will provide information on any BOOMs in my firm.
- b) My firm is already supervised by an alternative supervisor listed below and wish to remain supervised by them – I will include evidence of my alternative supervision with my application.

Alternative AML supervisor

ACCA AIA ATT CAI CIMA CIOT IAB ICAEW ICAS ICB IFA FCA
Other

If you are currently in practice and are not registered with a supervisor, please tell us your reasons below:

3.2b Additional details of Beneficial Owners, Officers and Managers (BOOMs) *(to be completed by applicants who wish to be supervised by AAT only)*

Within our role as an AML supervisory body, we must ensure that any Beneficial Owners, Officers or Managers (BOOMs) in your firm are also compliant with the current Money Laundering Regulations. While we will not request to see their certificate, you must ensure that all BOOMs have supplied you with a Basic Disclosure Certificate, and that you notify us if any of their certificates contain details of relevant convictions. For details of who is a responsible person or 'BOOM', visit aat.org.uk/licence

Please provide details of your BOOMs.

- a) I confirm that there are no other BOOMs in my firm.
- b) I confirm that there are BOOMs in my firm and that I have Basic Disclosure Certificates for them. The number of BOOMs in my firm are shown below.

Beneficial Owners *(enter 0 if this category is not applicable)*

Officers *(enter 0 if this category is not applicable)*

Manager *(enter 0 if this category is not applicable)*

If any of the Basic Disclosure certificates held by your BOOMs hold relevant convictions, please tick this box and our Professional Standards team will contact you to discuss this.

3.3 Professional Indemnity Insurance (PII)

Professional Indemnity Insurance (PII) is a mandatory requirement for all AAT licensed members. It protects both you and your clients, and your application won't be approved until you have arranged an appropriate level of cover that meets AAT requirements. You can find out more about the cover you need and apply for an exclusive rate on your PII via AAT's partner provider* at aat.org.uk/pii

Please note that you must be covered either by your own or the subcontracting accountant's professional indemnity insurance if you are providing services on a subcontractor basis only to a firm of accountants.

Please confirm your PII cover.

- a) I have applied for PII through AAT's PII scheme and will provide details and a schedule/certificate with my application.
- b) I already have PII cover and the details are below. I will include the schedule/certificate with my application.

Name of PII provider Amount of cover

PII renewal date

**AAT is an introducer appointed representative of Parliament Hill who are authorised and regulated by the Financial Conduct Authority for on-investment insurance mediation only under registration number 308448. You can check this out at register.fca.org.uk AAT is not in the same group as the provider.*

3.4 Continuity of practice cover

All AAT licensed members are encouraged to arrange continuity of practice cover, in the event that you become unable to serve your clients. It's mandatory for all members who have seven or more clients and optional for those with six or fewer. For more details on who is eligible to provide continuity of practice cover please visit aat.org.uk/licence

Please confirm your continuity of practice cover.

- a) I have arranged continuity of practice cover and have supplied their details below.
- b) I do not have a continuity of practice agreement in place as I have or will have six or fewer clients. I will make my clients aware of this and the matter will be documented within the letter of engagement. If I gain more than six clients, I will nominate someone to provide continuity for my practice and will notify AAT.

Details of continuity of practice cover *(if applicable)*

Mr Mrs Ms Miss Other *(please specify)*

First name(s) Surname/last name

Address

Postcode

Daytime telephone number

Email

Professional body *(if applicable)*

AAT membership number *(if applicable)*

Please confirm that you are satisfied that this person is competent to perform the work required, has or will obtain adequate PII and keeps their skills up to date through CPD.

3.5 Your investment, insurance, pensions, audit or insolvency work

As there are some financial services that AAT is not authorised to regulate, please provide details of any investment, insurance, pensions, audit or insolvency work you undertake and confirm that you've registered with the appropriate authority.

Are you an appointed representative or tied agent of a life insurance company, unit or insurance broker? Yes No

If 'Yes', for which company or broker?

Are you authorised to carry out investment business by the Financial Conduct Authority under the Financial Services and Markets Act 2000? *(if 'Yes', please enclose evidence of this authority)* Yes No

Do you undertake insolvency work? Yes No

If 'Yes', by which professional body are you licensed? *(please also enclose a copy of your licence)*

Do you undertake statutory audits for clients? Yes No

If 'Yes', by which professional body are you licensed to carry out audit work? *(please also enclose a copy of your licence)*

3.6 Registering with additional parties

Failure to process client data under the current data protection regulations is a criminal offence, and all AAT licensed members must be registered with the Information Commissioner's Office (ICO) under AAT's Licensing Regulations before engaging clients. You are also required to register with HMRC prior to offering services.

Please tick to confirm you have understood this.

Part 4

In this part of your application you need to:

- confirm if you want to appear in the AAT licensed member directory
- confirm you are 'fit and proper' to be a licensed member
- complete your declaration.

4.1 AAT licensed member directory

All licensed members have the option to be included in AAT's online directory at aat.org.uk/directory. The directory is available for the public to view and we may link to carefully selected third party websites. If you wish to be included, please confirm how you would like your listing to appear by selecting from the options below. You can opt in or out of the directory at any time by emailing us at customersupport@aat.org.uk. If you do not wish to be included in the online directory please leave the section below blank.

Display my full business address

Display my town only

Which telephone number would you like to be displayed in the directory? *(please note only one number can be displayed)*

I do not want a telephone number displayed

My business daytime telephone number

My business mobile number

Please indicate if you permit potential clients to contact you by email *(please note that your email address will not be made available publicly and will be the email address associated with your MyAAT account.)*

Yes I am happy to be contacted by email

No I do not want to be contacted by email

Please indicate if you want your website address to be displayed.

Yes please display my business website address

No I do not want to display a website address

4.2 Fit and proper assessment

You must declare any information regarding any personal insolvency, corporate insolvency, criminal convictions, disciplinary sanctions, civil sanctions and other financial and legal issues that we need to be aware of. To read our 'fit and proper' requirements and the wider policy framework, please visit aat.org.uk/aatstandards

I have been subject to a disciplinary sanction made by another professional body	Yes	No
I have had an application for Anti Money Laundering supervision refused or cancelled	Yes	No
I have been declared bankrupt <i>(this includes corporate insolvency – when an individual is or was a director of an entity which is or was insolvent)</i>	Yes	No
I have been subject to a debt relief order	Yes	No
I have entered into an arrangement with my creditors <i>(this includes corporate insolvency – when an individual is or was a director of an entity which is or was insolvent)</i>	Yes	No
I have been convicted of a criminal offence which is not spent under <i>The Rehabilitation of Offenders Act</i>	Yes	No
I have been found guilty of a civil sanction <i>(examples of civil offences include those under the Companies Act, health and safety legislation or UK tax laws)</i>	Yes	No
I have been issued with a County Court Judgment	Yes	No

If you have ticked 'Yes' to one or more of the statements above and have previously disclosed this information to AAT, please tick this box to confirm your circumstances have not changed.

If you have answered 'Yes' to any of the questions above, please provide supporting information below so it can be reviewed by our Professional Standards team.

4.3 Your declaration

You must confirm you will adhere at all times with AAT's regulations and policies. Please carefully read the following declaration, tick the appropriate boxes and sign and date this section.

1. I confirm that I will comply with my obligations under *The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017* in the exercise of providing accountancy services on a self-employed basis.
Yes No
2. I confirm that I provide/will provide letters of engagement to each client.
Yes No
3. I confirm I am delivering my services in accordance with the Provision of Services Regulations. Refer to AAT's Client Care policy at aat.org.uk/professional-standards for further information
Yes No
4. I confirm that I am registered with the Information Commissioner's Office and comply with my obligations under the *Data Protection Act* and *General Data Protection Regulations* (GDPR)
Yes No
5. I confirm that I will comply with AAT's *CPD* policy, and will provide records to demonstrate my compliance when requested by AAT.
Yes No
6. I confirm that I will comply with my obligations under the *Continuity of Practice* policy.
Yes No
7. I understand that all clients' money must be held in a client bank account in order to comply with my obligations under the *Clients' Money* policy.
Yes No

Signature

I agree that as part of any disciplinary investigation or proceedings carried out by AAT, it may use the information in this form, contact relevant third parties to request information, and disclose to government and other professional bodies; the alleged misconduct, the findings of its investigations, and the outcome of disciplinary proceedings. I agree that AAT may publicise disciplinary orders and the facts relating to them in accordance with the *Disciplinary Regulations* from time to time in force.

I agree that as long as I remain a member I shall abide by the provisions of the *Articles of Association*, the *Fit and proper requirements*, the *Code of Professional Ethics*, the *AAT Regulations*, *Whistle-blowing guidance* and the *bye-laws*. Where I do not, I agree that AAT may take such action as is permitted in accordance with those Regulations and policies.

I undertake that I will only offer services to the public where I have demonstrated my competence and have been approved by AAT. I accept that designatory letters are personal and must not be used after the name of a firm and failure to adhere may result in disciplinary action.

I agree that when necessary to fulfil its role as a supervisory authority pursuant to the *Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017* or for the detection of and prevention of criminal activities, AAT may disclose information about me to the relevant Government agencies.

I confirm that the information in this application (or supporting it) is true and correct to the best of my knowledge and belief. I agree that:

- i. if at any time I become aware that any information in this application (or supporting it) is incorrect or if it changes in any way, I will notify AAT immediately
- ii. I will inform AAT, within 30 days, if I am subject to personal or corporate insolvency, a criminal conviction, a civil sanction, a disciplinary sanction by another professional body, or have had Anti Money Laundering supervision refused or cancelled
- iii. if any information in this application (or supporting it) is incorrect, the application may be declared invalid and AAT's Council reserves the right to revoke any decisions it has reached based on such information
- iv. AAT shall be entitled to suspend any membership granted on the basis of information in the application (or supporting it) whilst it investigates any reasonable concerns about my eligibility for such membership
- v. I may be liable to disciplinary action by AAT in respect of any information in this application (or supporting it) which is incorrect.

I agree with the terms outlined in this declaration.

Date

In this section you will need to arrange payment for your application.

5.1 Your payment

You will need to pay an annual licence fee which is required to be paid in full upon application. If you're applying to be an AAT Licensed Accountant, you'll also need to pay an application fee. Details of the current fees are available at aat.org.uk/fees

If you already pay your membership fees by Direct Debit, your payment will be collected by this method. If you don't have a current Direct Debit with us, you'll need to make an initial payment with your application now. We recommend you then set up a Direct Debit for future payments, as this enables you to pay your annual fee in up to four instalments.

Please confirm how you will make payment.

- a) I already have a Direct Debit in place for my AAT membership fees and understand my payment will be collected by this method.
- b) I do not have a current Direct Debit in place and will provide my initial payment with my application using one of the three alternative payment methods listed below.
I understand that I can arrange for future membership fees to be paid by Direct Debit at aat.org.uk/directdebit

Credit/debit card

Either enter your card details in the section below or call us to pay over the phone. We accept all Mastercard, Visa, Maestro and Electron cards but do not accept American Express or Diners cards.

Cheque/postal order

All cheques and postal orders must be crossed A/C Payee only, and made payable to 'Association of Accounting Technicians'. Please also write your name and AAT membership number on the back and return it to us with your application.

Bankers draft

Please make your payment payable to AAT. Please also write your name and AAT membership number on the back and return it to us with your application. All drafts must be paid in Sterling and drawn on a UK bank.

Credit/debit card details

All card details are handled in accordance with PCI compliance and destroyed confidentially after use.

I authorise you to charge my credit/debit card with the amount of

Cardholder's name	Card number	
Card type <i>(please tick one)</i>	CCV/CVC no. <i>(last three digits on reverse)</i> Issue no. <i>(if applicable)</i>	
Mastercard	Visa	
Visa Debit	Maestro	
Electron	Start date	Expiry date
Cardholder's signature	Date	

We will process your payment on receipt of application.

Tax relief

You may be able to claim tax relief of up to 20% of your paid membership fees each year. Find out more at aat.org.uk/taxrelief

Conditions

The AAT Council reserves the right to change any fee on giving due notice. If your application is unsuccessful or withdrawn, and there is a debit on your account, we will put the balance of your application fees, after a retention fee equivalent to the admission fee has been deducted, towards the outstanding debt. We will refund any remaining money after these two deductions.

Returning your form

Please check your form carefully before supplying to us.

Email: customersupport@aat.org.uk

Post: Customer Service, Association of Accounting Technicians 140 Aldersgate Street London EC1A 4HY

Additional business

Please complete this section of the form if you have a second business. If you have more than two businesses, please photocopy or print duplicates of this section and fill in as appropriate.

6.1 Your business contact details

Company/business name

Address

City or town

County

Postcode

Daytime telephone number

Mobile number

Email

Website

6.2 Your business model

Which of the following models will your business trade as?

Sole trader

Limited company

Partnership

Limited liability partnership

If you trade through a limited company, partnership or limited liability partnership please confirm your percentage share

6.3 Your additional parties

How many partners, directors or shareholders are there in your firm (not including you)?
If there are none, please enter '0'.

How many employees are there in your firm? If there are none, please enter '0'.
Please do not include yourself or any partners, shareholders or directors.

How many subcontractors are there in your firm? If there are none, please enter '0'.
Please do not include yourself or any partners, shareholders or directors.

Please note that if you have subcontractors, you must have written arrangements specifying responsibilities, supervision and requirements for independence, confidentiality and competence.

Partner, director and shareholder details *(if applicable)*

Please provide details of each partner, director or shareholder, using a separate sheet of paper if necessary.

Mr Mrs Ms Miss Other *(please specify)*

First name(s)

Surname/last name

Professional body *(if applicable)*

AAT membership number *(if applicable)*

Percentage share

Do they offer accountancy services to clients? *(if they offer only administration support, tick 'No')*

Yes

No

Mr Mrs Ms Miss Other *(please specify)*

First name(s)

Surname/last name

Professional body *(if applicable)*

AAT membership number *(if applicable)*

Percentage share

Do they offer accountancy services to clients? *(if they offer only administration support, tick 'No')*

Yes

No

6.4 Your clients

How many clients do you currently have?

Please provide an estimate below of how many clients you expect to engage with during the next 12 months.

Number of sole traders

Number of partnerships

Number of limited liability partnerships

Number of limited companies

Number of charities

Number of self-assessments

Number of other clients

Do you handle clients' money?

Yes

No

Please note that:

- you must issue letters of engagement to each client – you can use our templates to help you with this.
- you must hold a client bank account and act in accordance with AAT's Clients' Money policy available at aat.org.uk/aatstandards if you handle clients' money.

6.5 Money Laundering Reporting

All AAT licensed members must have a Nominated Officer within the practice. They must be someone who can be trusted with the responsibility, is senior enough to have access to all your customer files and records and can decide independently whether or not they need to report suspicious activities or transactions. You must act as the nominated officer yourself if you are a sole trader with no employees. The role should not be held by an external consultant.

Please confirm your nominated Money Laundering Reporting Officer.

a) I will act as my firm's nominated officer.

b) My firm has an alternative nominated officer and their details are below.

Mr Mrs Ms Miss Other *(please specify)*

First name(s)

Surname/last name

Telephone number

Qualifications/professional membership

6.6 Anti Money Laundering supervision

All AAT licensed members must register for Anti Money Laundering (AML) supervision. All members applying for a licence eligible to be supervised by us, and the cost of supervision is included within your fee. However, we may contact you if it is more appropriate for your firm to be supervised by an alternative authority.

We exercise our supervisory function by conducting practice assurance reviews and providing support to help you understand the controls and monitoring you must have in place to comply with the current Money Laundering Regulations in force. For further guidance please visit aat.org.uk/licence

If you apply for AAT to be your supervisor, you must:

- submit a copy of a Basic Disclosure Certificate with your application, which must have been issued within the past three months. We are unable to accept a Standard or Enhanced Disclosure Certificate. If your certificate contains details of relevant convictions, our Professional Standards team will contact you to discuss this.
- provide information about any other Business Owners, Officers and Managers (BOOMs) in your firm.

6.6a Please confirm your AML supervisor.

- a) My firm would like AAT to act as my AML supervisor. I will supply a copy of my Basic Disclosure Certificate issued within the past three months and will provide information on any BOOMs in my firm.
- b) My firm is already supervised by an alternative supervisor listed below and wish to remain supervised by them – I will include evidence of my alternative supervision with my application.

Alternative AML supervisor

ACCA AIA ATT CAI CIMA CIOT IAB ICAEW ICAS ICB IFA FCA
Other

If you are currently in practice and are not registered with a supervisor, please tell us your reasons below:

6.6b Additional details of Business Owners, Officers and Managers (BOOMs) *(to be completed by applicants who wish to be supervised by AAT only)*

Within our role as an AML supervisory body, we must ensure that any Business Owners, Officers or Managers (BOOMs) in your firm are also compliant with the current Money Laundering Regulations. While we will not request to see their certificate, you must ensure that all BOOMs have supplied you with a Basic Disclosure Certificate, and that you notify us if any of their certificates contain details of relevant convictions. For details of who is a responsible person or 'BOOM', visit aat.org.uk/licence

Please provide details of your BOOMs.

- a) I confirm that there are no other BOOMs in my firm.
- b) I confirm that there are BOOMs in my firm and that I have Basic Disclosure Certificates for them. The number of BOOMs in my firm are shown below.

Beneficial Owners *(enter 0 if this category is not applicable)*

Officers *(enter 0 if this category is not applicable)*

Manager *(enter 0 if this category is not applicable)*

If any of the Basic Disclosure certificates held by your BOOMs hold relevant convictions, please tick this box and our Professional Standards team will contact you to discuss this.

6.7 Professional indemnity insurance (PII)

Professional Indemnity Insurance (PII) is a mandatory requirement for all AAT licensed members. It protects both you and your clients, and your application won't be approved until you have arranged an appropriate level of cover that meets AAT requirements. You can find out more about the cover you need and apply for an exclusive rate on your PII via AAT's partner provider* at [aat.org.uk/pii](https://www.aat.org.uk/pii)

Please note that you must be covered either by your own or the subcontracting accountant's professional indemnity insurance if you are providing services on a subcontractor basis only to a firm of accountants.

Please confirm your PII cover.

- a) I have applied for PII through AAT's PII scheme and will provide details and a schedule/certificate with my application.
- b) I already have PII cover and the details are below. I will include the schedule/certificate with my application.

Name of PII provider

Amount of cover

PII renewal date

**AAT is an introducer appointed representative of Parliament Hill who are authorised and regulated by the Financial Conduct Authority for on-investment insurance mediation only under registration number 308448. You can check this out at register.fca.org.uk AAT is not in the same group as the provider.*

6.8 Continuity of practice cover

All AAT licensed members are encouraged to arrange continuity of practice cover, in the event that you become unable to serve your clients. It's mandatory for all members who have seven or more clients and optional for those with six or fewer. For more details on who is eligible to provide continuity of practice cover please visit [aat.org.uk/licence](https://www.aat.org.uk/licence)

Please confirm your continuity of practice cover.

- a) I have arranged continuity of practice cover and have supplied their details below.
- b) I do not have a continuity of practice agreement in place as I have or will have six or fewer clients. I will make my clients aware of this and the matter will be documented within the letter of engagement. If I gain more than six clients, I will nominate someone to provide continuity for my practice and will notify AAT.

Details of continuity of practice cover *(if applicable)*

Mr Mrs Ms Miss Other *(please specify)*

First name(s)

Surname/last name

Address

Postcode

Daytime telephone number

Email

Professional body *(if applicable)*

AAT membership number *(if applicable)*

Please confirm that you are satisfied that this person is competent to perform the work required, has or will obtain adequate PII and keeps their skills up to date through CPD.