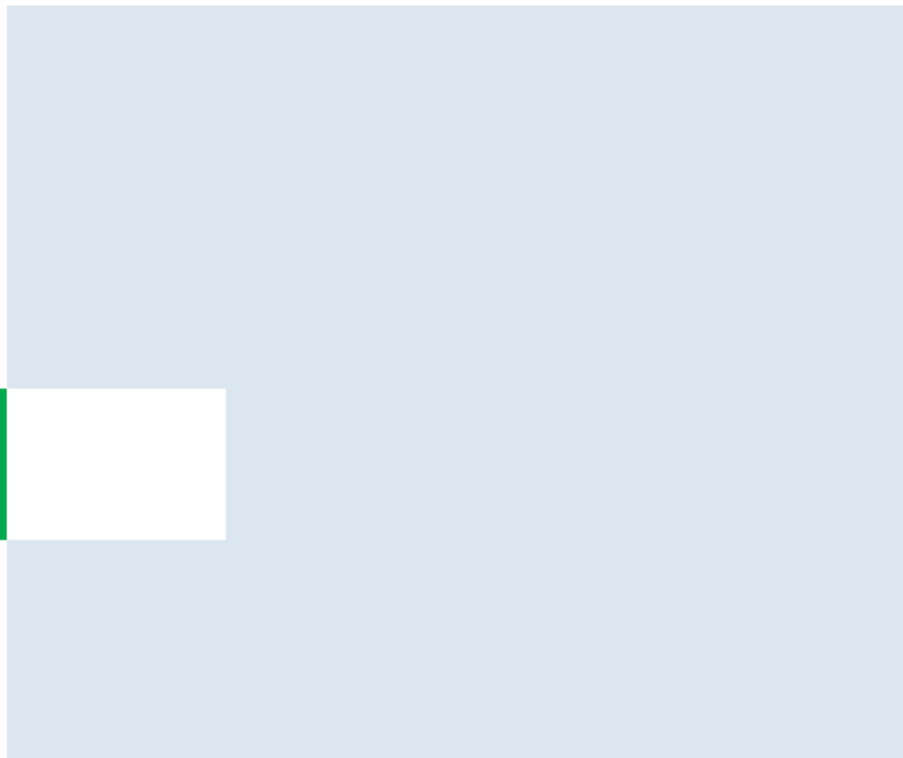


# AAT Regulations 2021



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## Document properties

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## Change control

Version no.	Page	Changes made	Date
V1.0	5	Removal of the full membership eligibility requirement to acquire necessary work experience competencies and replaced with the requirement at paragraph 10(b) for members to commit to completing a CPD pathway in the first 12 months of membership.	17/09/2021
V1.0	5	Inclusion of eligibility criteria for full or fellow members to agree to AAT's membership conditions as set out in the declaration.	17/09/2021
V1.0	5	Clarification on the need for at least five consecutive years in the eligibility for fellow membership section.	17/09/2021
V1.0	7	Inclusion of requirement for members to confirm their ongoing commitment to the 'fit and proper' requirements.	17/09/2021

## Associated regulations and policies

<i>Code of Professional Ethics</i>	<i>Civil Sanction policy</i>
<i>Disciplinary Regulations</i>	<i>Disciplinary Sanctions policy</i>
<i>Licensing Regulations</i>	<i>Insolvency policy</i>
<i>Appeals Regulations</i>	<i>Health and Disability policy</i>
<i>CPD policy</i>	<i>Protected Characteristics policy</i>
<i>Criminal Convictions policy</i>	<i>Publication policy</i>

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## Citation and commencement

1. These *Regulations* were made by the *Council* on 17 September 2021 under Articles 8,13 and 21 of the *Articles of Association*.
2. These *Regulations* came into force on 12 October 2021 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
<i>Articles of Association</i>	The Association's Articles of Association.
<i>Affiliate</i>	An individual <i>Registered</i> under the <i>AAT Regulations</i> who holds an <i>AAT qualification</i> but has not yet acquired the necessary <i>work experience competencies</i> for full membership.
<i>Associate member</i>	An individual who has satisfied the requirements for associate membership of AAT and <i>Registered</i> as an Associate member under <i>AAT Regulations</i> .
<i>Association</i>	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').
<i>costs</i>	A monetary charge ordered against a member in respect of costs incurred by <i>Professional Standards</i> in bringing a case before a <i>Disciplinary Tribunal</i> . The maximum amount as set by AAT is £15,000.

<i>Council</i>	The Council of the <i>Association</i> responsible for establishing and overseeing AAT's strategic direction. It delivers on this in accordance with AAT's Articles of Association.
<i>Disciplinary Tribunal</i>	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 <i>Disciplinary Regulations</i> .
<i>Fellow member</i>	A <i>member</i> who has satisfied the requirements for fellow membership of AAT and is <i>Registered</i> as a <i>fellow member</i> under <i>AAT Regulations</i> .
<i>Full member</i>	A <i>member</i> who has satisfied the requirements for full membership of AAT and is <i>Registered</i> as a <i>full member</i> under <i>AAT Regulations</i> .
<i>fine</i>	A monetary charge imposed upon a member, issued under the Disciplinary Regulations. The maximum fine as set by AAT is £10,000.
<i>member</i>	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.
<i>misconduct</i>	A <i>member</i> 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 <i>Code of Professional Ethics</i> , which brings, or is likely to bring, discredit to the member, the accountancy profession, or AAT.
<i>Prescribed fee</i>	The relevant fee(s) for <i>application</i> or renewal as published by AAT from time to time.
<i>Professional Standards</i>	The department of AAT responsible for investigating misconduct and bringing cases under these <i>Disciplinary Regulations</i> .

<i>Register</i>	The Register of <i>members</i> maintained by AAT under the <i>AAT Regulations</i> .
<i>Student</i>	An individual <i>Registered</i> under the <i>AAT Regulations</i> holding <i>student</i> status.
<i>Self employed accountancy services</i>	<p>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:</p> <ul style="list-style-type: none"> <li>• a sole practitioner; or</li> <li>• a director of a limited company and holds at least 5% of the shares* of the company; or</li> <li>• a partner in any type of partnership arrangement (whether salaried or equity); or</li> <li>• a member of a limited liability partnership (designated and non-designated members); or</li> <li>• a principal in any other corporate entity and holds at least 5% of the shares* of the entity.</li> </ul> <p><i>*Shares belonging to anyone in the member's household or family are treated as belonging to the member</i></p>

## 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

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- 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 they:
  - a) are enrolled to study an AAT qualification; and
  - b) have paid the *prescribed fee*.

## Eligibility for affiliate status

8. 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 competencies* to apply for full membership; and
  - b) have paid the *prescribed fee*.

## Eligibility for associate membership

9. 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*.

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## Eligibility for full membership

10. An individual shall be entitled to be a *full member* of the *Association* if they are eligible for *affiliate* status as defined in Regulation 8 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; and
  - c) agree to AAT's membership conditions as set out in the declaration; and
  - d) have paid the *prescribed fee*.

## Eligibility for fellow membership

11. 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 *students*, *affiliates* and *associate members*

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



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## 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 their name in accordance with Article 18 of the *Articles of Association*
  - b) 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*

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 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 a *student, affiliate, associate member* or *member*.
15. 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 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*, they will continue to comply subsequently; and
  - b) they will not use any title or distinguishing letters suggesting that they are a *student, affiliate, associate member* or *member* of, or has any other connection with, the *Association* after they have 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.

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## Annual fees

17. Each *student, affiliate, associate member* and *member* shall, while they remain 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 renewal 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 their registered address. In addition, 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.
24. Each *student, affiliate, associate member* or *member* shall notify the *Association* promptly of any change in their registered address.

## Use of data

25. Each *student, 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.

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## Resignation of members, student or affiliate

26. Any *student, 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 a *student, affiliate, associate member* or *member* and their name shall be removed from the *Register*.
27. 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.
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 them has been paid in full.

## Removal for non-payment of sums due

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*, they will be removed from the *Register* if they fail 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 they have ceased to be a *student, affiliate, associate member* or *member* however that may have occurred.

## Removal for non-compliance with CPD Policy

33. Subject to Regulations 34 to 35 below, an *affiliate, associate member* or *member* shall be removed from the *Register* if they have breached any of Regulations 19 to 21 above and such breach has not been remedied within three months after the breach occurred.

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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*, they 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 them ceasing to be a *student, affiliate, associate member or 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.
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.

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## 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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