

IFA

United Kingdom (UK)

membership, practising

certificate and supervised

firm application form

This form is applicable to UK applicants only

How do I submit my application form?

Complete **ALL** appropriate sections of the form using block capitals and black ink for scanning purposes. Remember to enclose **ALL** your supporting documents and the appropriate fees.

The information that you provide must be true, correct and up to date. It is your responsibility to inform us of any changes within 21 working days.

Forms which are incomplete, illegible or where the application fee and supporting documents are missing will not be processed.

There are two ways to submit your application form, supporting documents and application fee:

1. Email to membership@ifa.org.uk
OR
2. Post to:

**Institute of Financial Accountants
Membership Department
CS111, Clerkenwell Workshops
27-31 Clerkenwell Close
Farringdon
London
EC1R 0AT**

Submitting your application by email is faster.

Once we have assessed your application, we will contact you with a decision about your eligibility for membership and the level of membership we can offer you.

We aim to provide a response within 10 working days. However, during December–January this may take longer.

For the purposes of administering your membership we will send renewal and invoice information by email.

Supporting information for applicants

We have included guidance notes for applicants at the back of this form. These cover the following topics:

- **Different grade of membership**
- **What are the entry requirements for membership?**
- **What are the entry requirements for a practising certificate?**
- **What is anti-money laundering supervision?**
- **What are the entry requirements for the IFA to supervise my firm for AML?**
- **What are the entry requirements for an affiliate?**

Should you have any questions about the criteria for gaining membership, please contact the IFA membership team at membership@ifa.org.uk or call on 020 3567 5999 and a member of the IFA Team will be happy to help you through the process.

I am applying for:

Please indicate below the grade of membership you are applying for.

	AFA MIPA	FFA FIPA	ATA AIPA	FTA AIPA
IFA membership				

I also require

	Yes	No
An IFA practising certificate		
Firm Anti-money laundering supervision		

Please note that all IFA members in public practice must hold an IFA practising certificate. The IFA has two practising certificates available to its members who are engaged in public practice. If eligible, a practising certificate will be awarded on the basis of you meeting the entry criteria and the services you provide.

If you are in public practice but not eligible for a practising certificate you will not be eligible for membership also.

Members are engaged in public practice and require a practising certificate with the IFA when they personally and directly provide or hold themselves out to provide accountancy services to the public for reward in the United Kingdom, whether in the capacity of sole practitioner, in partnership or through the medium of a body corporate or as the most senior employed accountant in a firm that is in partnership or through the medium of a body corporate.

What do I need to complete?

Dependent on what grade of membership you are applying for, including whether you are applying for firm supervision, you will be required to complete the following sections.

	Section A	Section B	Section C
Membership only	✓		
Membership and practising certificate, excluding firm supervision	✓	✓	
Membership, practising certificate and firm supervision	✓	✓	✓
Existing member applying for a practising certificate, excluding firm supervision		✓	
Existing member applying for a practising certificate and firm supervision		✓	✓
Existing member with a practising certificate applying for firm supervision only			✓

In addition to the above, you will also be required to complete sections D, F, G, H and I. Section E is only required for those who are applying for a practising certificate and do not have a valid DBS certificate.

Failure to complete the required sections may result in your application being delayed.

What do I need to include in my application?

Please make sure you have included the following mandatory documents listed below, depending on whether you are applying for either membership or a practising certificate. If applying for both, please submit all documents listed on the “documents required for a practising certificate”. Failure to do so may result in your application being delayed or even refused.

Documents required for membership	Included?	Documents required for practising certificate	Included?
Certified copies of photographic identification (passport)		Certified copies of photographic identification (passport)	
Evidence of right of residency in the UK		Evidence of right of residency in the UK	
Evidence of the right to work in the UK		Evidence of the right to work in the UK	
Evidence of having completed and passed an ethics qualification		Evidence of having completed and passed an ethics qualification	
Accountancy and related qualifications , including completion certificates and transcripts		Accountancy and related qualifications , including completion certificates and transcripts	
A current CV which provides details of a minimum of three years’ work experience in the accountancy industry or a closely related field		A current CV which provides details of a minimum of three years’ work experience in the accountancy industry or a closely related field	
		A copy of your professional indemnity insurance	
		A certified copy of a basic DBS check no older than 3 months. <i>(You can complete section E to obtain a basic DBS check or provide your own DBS)</i>	

<u>Optional documents to supply if you have these</u>	Included?
Copies of membership certificates held with other professional accountancy bodies.	
Copies of any other accountancy/ tax practising certificates	
Evidence of AML supervision with another professional body	

Applicable fees

All applicants will be required to pay the pre-scribed fees, as outlined on the website

[membership and practising certificate fees](#)

Important information:

1. The application fee is non-refundable and is applicable to all membership applicants who have not studied any of the [IFA Direct programmes](#).
2. The exemption fee is applicable to all applicants who are applying for membership who have not studied any of the [IFA Direct programmes](#).
3. The annual fee is valid until the 31 December 2021 and is not pro-rated.

Firm fees

A Firm is a firm of accountants which meets the definition of an IFA supervised firm. The fees payable for a firm will be the firm fees indicated on the website plus the Office for Professional Body Anti-Money Laundering Supervision (OPBAS) levy.

[firm fees](#)

The firm fees can change depending on the structure of your firm. The structure of a firm is determined by the BOOM's, offices and directors within your firm.

Completing section C of the application form will determine the structure of your firm.

Section A - Membership application

Personal details

Please note, this information is required for our electronic verification process.

Membership number if previously a member or student of the IFA	
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Title	
First name	
Middle name	
Surname	
Date of birth	
Home address	
Home telephone number	
Other address	
Work telephone number	
Mobile telephone number	
Email address	

Name as you wish to appear on membership certificate	
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Which contact details would you prefer us to use?	HOME	OTHER

Membership of other bodies

	YES	NO
Do you hold membership with another professional body?		
If yes, please provide the following details and evidence to support this:		
Name of professional body		
Start date		
End date (if applicable)		
	YES	NO
Do you hold a practising certificate with this body?		

If you are currently an active member of another professional body, we strongly advise you check their regulations and bye-laws before applying for membership of the IFA.

It is not the IFA's responsibility to inform you of any conflicting regulations that may arise from your membership with another professional body when applying for IFA membership, and as such, will not be held responsible if these are later discovered.

Employment

Please indicate whether you are:			
Employed		Unemployed	
Self-employed		Retired	

If employed, please indicate which sector:			
Accountancy (as an employee)		Professional practice (running your own firm)	
Education		Not for profit organisation	
Commerce		Government	
Other			

Please indicate the title that best describes your current job:			
Partner/director		Financial controller	
CEO/COO/Managing director		Financial manager	
CFO/Finance director		Management accountant	
Chairman		Senior manager	
Consultant		Non-executive board director	
Financial accountant		Other	
Analyst		Other manager	

Please indicate your job function:			
Accounting		Financial management	
Auditing		Information technology	
Banking and finance		Management/business advisory services	
Bankruptcy/ Insolvency		Economics	
Bookkeeping		Taxation	
Insurance		Other	

Section B – Practising certificate application

If you are applying for a practising certificate and AML supervision you are required to complete section B and section C. If you are supervised by another professional body, you are required to complete section B only.

If you are currently supervised by HMRC for AML and meet the definition of an IFA firm, you will be required to transfer your AML supervision from HMRC to the IFA within three months of it expiring with HMRC.

Personal details

Membership number if already a member or student of the IFA	
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Title	
First name	
Middle name	
Surname	

Firm details

Name of firm	
Main office address	
Telephone number	
Mobile number	
Email address	
Website address	

Please provide details of your shareholding and voting rights in the above named firm.	Shares (in %)	Voting rights (in %)

Do you have shares or voting rights in another firm?	YES	NO

	Sole practitioner	Partnership	Limited partnership	Corporate practice
Type of firm				
Other				

If your firm is incorporated, please provide your incorporation number:

Do you have an alternate in place?	Yes	No

Professional indemnity insurance details

Professional indemnity insurance is a mandatory requirement for all practising members to meet potential claims. Practising without professional indemnity insurance is regarded as a very serious matter.

Your professional indemnity insurance must meet the [IFA public practice regulations](#).

Name of insurer		
Policy number		
Amount of cover		
Policy start date (DD/MM/YYYY)	Policy end date (DD/MM/YYYY)	

Policy excess	
Type of cover	
Date cover was last reviewed (DD/MM/YYYY)	

	Amount (£)	Date last reviewed
Please provide the firm's annual gross income fee		

Please indicate the services that you provide and the percentage that take up these services.

Financial performance and firm activities					
Please indicate the activities the firm performs and what the percentages are					
Accountancy services	YES (√/x)	Percentage	Trust and company formation services	YES (√/x)	Percentage
Accounts preparation (includes preparation of management accounts and statutory accounts and reports)			Acting or arranging for a person to act in a particular capacity such as a director, trustee, nominee, shareholder or other capacity		
Assurance (includes independent examination)			Company correspondence and registered office services		
Bookkeeping			Company secretarial or administration		
Business advice			Trust advisory services, formation and administration		
Consultancy			Company formation		
Forensic			Any other services you wish to list below		
Investigations			Type of Service	YES (√/x)	Percentage
Payroll					
Tax advice					
Tax compliance (includes preparation and submission of tax returns)					

If you are applying for tax adviser status and require a tax practising certificate you must be performing no less than 95% tax services and no more than 5% of other accountancy services.

	Yes	No
Do you, or are you planning to, offer ATOL service?		

If you are, or are planning to, offer ATOL service you will be required to obtain an ATOL Licence. You can view the ATOL Licensing agreements on the IFA website [here](#)

Supervision details

I am currently supervised for AML?	Yes	No

If you do not have AML supervision in place you will be required to complete section C of the application form as well.

Please indicate below by ticking who your current AML supervisory body is for the above named firm					
ACCA		AAT		AIA	
ATT		ICAEW		ICAI	
CIMA		CIOT		ICAS	
ICB		IAB		HMRC	

If you have indicated you are supervised by HMRC please provide the following information	HMRC Money Laundering Regulations registration number	Expiry date

Please note that HMRC is the default supervisory body for all accountants who are not part of a professional accountancy body. Upon acceptance with the IFA for membership and practising certificate you will be required to be supervised by the IFA rather than HMRC. If your HMRC supervision expires within the next three months you will be required to transfer over to the IFA during this application process. If your HMRC supervision has more than three months to run at the time of applying to IFA, you will be required to transfer your supervision over to the IFA when your supervision expires.

Section C – Firm Supervision application

Firm details

Name of firm	
Main office address	
Telephone number	
Mobile number	
Email address	
Website address	

Is this the registered office?	YES	NO

	Sole practitioner	Partnership	Limited partnership	Corporate practice
Type of firm				
Other				

If your firm is incorporated, please provide your incorporation number:

Is your firm registered with the ICO?	YES	NO

Please provide your ICO number:

It is a legal requirement under the data protection obligations of the Money Laundering Regulations to register your firm with the ICO. If you have not, we advise you to register your firm immediately.

Other office details

Please provide details of all additional offices associated with the firm.

Address	
Telephone number	
Address	
Telephone number	
Address	
Telephone number	
Address	
Telephone number	

Where the firm has more than 4 offices, please supply additional information on a separate sheet.

BOOM

A BOOM is defined as a Beneficial Owner, Officer or Manager within a firm that is supervised by the IFA.

Please provide details all BOOMs below.

	1	2	3	4
First name				
Surname				
Email address				
Telephone number				
Home address				
Are they a member of a professional accountancy body? (If yes, which one)	Yes/No Name	Yes/No Name	Yes/No Name	Yes/No Name
Position held in practice	Partner Director Owner MLRO MLCP Senior manager Other	Partner Director Owner MLRO MLCP Senior manager Other	Partner Director Owner MLRO MLCP Senior manager Other	Partner Director Owner MLRO MLCP Senior manager Other
Date joined practice (DD/MM/YYYY)				
Have they completed a DBS check in the last 3 months? (If yes, please submit)	Yes/No	Yes /No	Yes/No	Yes/No

Where the firm has more than 4 BOOMs, please supply additional information on a separate sheet.

Shareholding and voting rights

Please provide details of all shareholders and individuals who have voting rights within the firm.

	1	2	3	4	5
First name					
Surname					
Email address					
Telephone number					
Home address					
Year appointed shareholder (YYYY)					
Shareholding %	%	%	%	%	%
Voting rights %	%	%	%	%	%

Where the firm has more than 5 shareholders, please supply additional information on a separate sheet.

Section D - Fit and proper declaration

All members of the IFA must be of good character. Please complete the fit and proper declaration below. Failure to complete the declaration will result in your application being rejected.

Section A – Financial soundness	YES	NO
Have you, in the United Kingdom or elsewhere:		
<ul style="list-style-type: none"> • Been the subject of any debt or award that remains outstanding or was not satisfied within a reasonable period of time? 		
<ul style="list-style-type: none"> • Been declared bankrupt, subject to bankruptcy procedures, made arrangements with creditors or involved in any proceedings relating to these areas? 		
<ul style="list-style-type: none"> • Been involved as a director, partner or manager of a business that has gone into insolvency, liquidation or administration? 		
<ul style="list-style-type: none"> • Been the subject of debt collection agencies, court action by HMRC, the IFA or other third parties? 		
If you have answered 'yes' to the above, please provide details below:		
Section B – Criminal or civil offences	YES	NO
Have you, in the United Kingdom or elsewhere:		
<ul style="list-style-type: none"> • Been subject to a criminal conviction under the Relevant Offences in Schedule 3 to the Money Laundering Regulations 2019 or equivalent legislation as may apply in other jurisdictions which is unspent? 		
<ul style="list-style-type: none"> • Been subject to, pleaded guilty to or found guilty of any other offence which is unspent? 		
<ul style="list-style-type: none"> • Been subject to any adverse finding or any settlement in civil proceedings, particularly in relation to any financial business, fraud, misconduct or the formation of companies and trusts? 		
If you have answered 'yes' to the above, please provide details below:		
Section C – Good reputation and character	YES	NO
Have you, in the United Kingdom or elsewhere:		
<ul style="list-style-type: none"> • Been notified of any potential investigation and/ or disciplinary proceedings by a professional body, tax authority, regulator, court or tribunal? 		
<ul style="list-style-type: none"> • Been subject to investigation and disciplinary proceedings by a professional body, tax authority, regulator, court or tribunal resulting in a finding? 		
<ul style="list-style-type: none"> • Been subject to disciplinary proceedings by an employer resulting in a finding against you? 		
<ul style="list-style-type: none"> • Been dismissed, asked to resign and resigned, from employment, position of trust, fiduciary appointment or similar? 		
<ul style="list-style-type: none"> • Been disqualified from acting a director, trustee, or disqualified from acting in a managerial capacity? 		
<ul style="list-style-type: none"> • Been involved with a company, partnership or other organisation that has been refused registration, authorisation, and membership or licence to 		

carry out any trade, business or profession or had that registrations, authorisation, and membership or license revoked, withdrawn or terminated?		
<ul style="list-style-type: none"> • Been refused entry to or excluded from membership of any profession or vocation? 		
If you have answered 'yes' to the above, please provide details below:		
<ul style="list-style-type: none"> • Are you currently in the process of any investigation or disciplinary procedures as described above? 		
If you have answered 'yes' to the above, please provide details below:		

Section E – Basic DBS check permission

You only need to complete this section if you do not hold a basic DBS that is not older than 3 months, or are not in the process of applying for a basic DBS check through other means. If you do not hold a valid DBS that is less than 3 months old you will be required to obtain a new one. Please complete this section to give permission for the IFA to pass on your contact details to our partner, Gentium UK Ltd. They will contact you about completing a basic DBS check.

A basic DBS check is only required if you are applying for an IFA practising certificate or applying for supervision as a firm or affiliate.

By supplying the following information I understand that:

- I have given my consent for my details to be passed to the IFA's specialist partner, Gentium UK Ltd, to make contact with me regarding completing a basic DBS check;
- the total cost will be payable to Gentium UK Ltd;
- my application for a practising certificate and/ or firm supervision cannot be processed until a basic DBS check has been obtained;
- I am responsible for making payment directly to Gentium UK Ltd once they request payment.

Print your full name	Signature	Date (DD/MM/YYYY)

Section F - Member permissions and interests

Please indicate below how you would like the IFA to communicate with you regarding IFA business partner products and services, CPD events and workshops. The IFA's preferred method of communicating is email. The IFA will automatically communicate annual invoicing and requests to complete annual returns by email.

	Email	Post	Telephone	Text
I am happy to be contacted by the IFA by the following communication preferences				

Please indicate whether you are happy to be contacted as described below:

	YES	NO
I want to be contacted by my local IFA branch ambassador about regular meetings that count towards my CPD and can help me in my career path.		
I want to be contacted by the IFA's business partners about their products and services.		

Section G - Member undertakings

This is a formal declaration between you as the member and the IFA as your professional membership body and you must adhere to the following undertakings. The IFA reserves the right to remove you from membership and potentially initiate disciplinary proceedings if you provide false information.

I have read and by accepting membership, I agree to adhere to the IFA's [Bye-laws](#), [Code of Ethics](#), [Disciplinary Regulations](#), [Continuing Professional Development Regulations](#) and any other guidance issued by the IFA that may relate to my membership, including but not limited to [Professional Conduct in Relation to Taxation](#) and [Public Practice Regulations](#).

Visit [member regulations](#) for details.

I declare that:

- to the best of my knowledge and belief all of the information given in this application is true and correct;
- I must inform the IFA of any material changes to the information I have provided within 10 working days of the change;
- the IFA reserves the right to contact me and/or other relevant parties to verify any of the information provided in this form or supporting documentation;
- I have checked the Bye-laws, regulations and other documentation of any other professional institutes I am associated with before applying to the IFA for membership;
- the IFA will confirm my identity using electronic verification, and where appropriate, will make further checks as part of its due diligence before accepting me into membership;
- I confirm that I am able to and agree to communicate with the IFA by e mail;
- I agree that I will provide the IFA with correct contact details, including e mail address, for regulatory and supervisory purposes;
- I confirm that I agree to and am able to complete the annual member return and firm return (where my firm is supervised by the IFA) which are online submissions;
- I understand that, if I am in or enter into public practice, I will be required to obtain a basic DBS check; and
- I understand that, if I am to be supervised by the IFA as a firm for compliance with AML, I will complete a firm return within 21 working days. Failure to complete may affect my supervision

Furthermore, the IFA conducts all of its communications in English. By applying for membership, a practising certificate and/or supervision with the IFA, you confirm that your English language proficiency allows you to understand all IFA regulations and bye-laws, to communicate with the IFA and the IFA to communicate with you.

Print your full name	Signature	Date (DD/MM/YYYY)

Verification

Before we accept your application, we may need to obtain "satisfactory evidence" to confirm your identity and we will use electronic verification for this purpose. We may also need to obtain such evidence after we have begun to act on your application. Although a record of our enquiry will be entered on your record it will not affect your credit history.

In certain circumstances, we may also need to obtain evidence confirming the identities of third parties, the source of any funds or other property, the purpose of any instructions or any other matter.

IFA data protection

IFA takes your privacy seriously. All personal information provided to IFA on this form or through any other method of communication is collected and held in accordance with the General Data Protection Regulation.

We will treat your personal information in accordance with data protection legislation.

We will use your information for administering your membership, for communicating with you in respect of your membership and for IFA research.

We will also use your information to carry out our responsibilities as a regulator and as a professional body. To do this, we may share your information with other organisations as required by law.

We will transfer your information outside the European Economic Area (EEA) e.g. IPA Group. These countries may not have similar data protection laws to the EEA, so if we do transfer your information we will take the necessary steps to ensure that your privacy rights are still protected.

Copies of the IFA Data Protection Policy and the Privacy and Cookie policies are available to view on the IFA website www.ifa.org.uk/dataprotection.

Section H – How did you hear about us?

	Tick the most appropriate	Please give details
IFA Agent		
IFA Branch Ambassador		
Branch event		
Recommended by a colleague		
Email		
IFA conference/workshop		
Previous member		
Word of mouth		
Search engine		
Lapsed campaign		
IFA Endorsed/IFA Embedded course		
IFA direct		
Publications		
Financial Accountant magazine		
Universities		
Facebook		
LinkedIn		
Twitter		
Live Chat – IFA website		
Other		

Section I – Method of payment

Choose ONE method of payment	Tick												
<p>BACS – I confirm that I am paying my fees by BACS. This method of payment provides a fast and efficient means to renew your annual membership. Simply make payment to:</p> <p>The Institute of Financial Accountants Sort code: 23-05-80 Bank account number: 27604875</p> <p>Please note: If paying via this method you must ensure that your bank uses your membership number, initials and surname as your BACS payment reference so we can locate and allocate the payment.</p> <p>Please note your application will not be assessed until your application fee has been paid You remain liable to pay any bank charges incurred. Charges not paid may result in your membership not being renewed until all charges are received in full.</p>													
<p>STERLING CHEQUE OR BANKER’S DRAFT DRAWN ON A UK BANK – I confirm that I am paying my fees by Sterling cheque or banker’s draft, made payable to the Institute of Financial Accountants.</p>													
<p>INVOICE – I would like to pay by invoice and request that an invoice is sent to the email included on the application form.</p> <p>Please note your application will not be assessed until your application fee has been paid/ nor will membership be fully approved until the all prescribed fees have been paid.</p>													
<p>PAYMENT BY DEBIT/CREDIT CARD</p> <p><input type="checkbox"/> I authorise you to take the application fee of £160.00 only. Please invoice me for the remaining amounts.</p> <p><input type="checkbox"/> I authorise you to take all appropriate fees in order to offer me the grade of membership I have applied for. This will include the appropriate application fee, exemption fee, annual membership fee, practising certificate fee and AML supervision fee (firm fee)</p> <div data-bbox="292 1151 1145 1527" style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p>Payment by Debit/ Visa Card</p> <p><input type="checkbox"/> Visa <input type="checkbox"/> MasterCard</p> <p>Card No.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> </tr> </table> <p>Expiry Date <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/></p> <p>Name on Card _____ Date _____</p> </div> <p>I confirm that this card is mine. If this card is not yours, please provide written confirmation and contact details of the person whose card this is.</p>													

Supporting information for completing a UK membership, practising certificate and supervised firm application form

Member Grade Descriptions

There are four different grades of membership available to prospective applicants. These are Associate (AFA MIPA), Fellow (FFA FIPA), Associate Tax Adviser (ATA AIPA) and Fellow Tax Adviser (FTA AIPA). A brief description of each are below.

Associate (AFA MIPA)

Membership at the grade of Associate (AFA MIPA) means you can refer to yourself as an IFA Financial Accountant. In order to join the IFA at the AFA level you will need to be able to demonstrate the equivalent of a Level 6 accountancy qualification covering at least the same level and content as our IFA Direct programme.

Members at AFA MIPA level based in the UK offering services to the public for reward will be required to apply for an IFA practising certificate. You will need to meet the IFA practising certificate eligibility criteria.

Fellow (FFA FIPA)

Membership at the grade of Fellow (FFA FIPA) means you can refer to yourself as an IFA Financial Accountant FFAFIPA is the IFA's highest membership grade. You will have been working in a senior role in the accountancy profession for no fewer than ten years, the last five at a senior level in accountancy.

You will need to have a minimum of five consecutive years' membership with the IFA at AFA MIPA level and 10 works relevant work experience, or equivalent from another professional accountancy body.

Members at FFA FIPA level based in the UK offering services to the public for reward will be required to apply for an IFA practising certificate. You will need to meet the IFA practising certificate eligibility criteria.

Associate Tax Adviser (ATA AIPA)

Membership at Associate (ATA AIPA) means you can refer to yourself as an IFA Tax Adviser. In order to obtain this grade of membership you will need to demonstrate that you have successfully completed the required qualifications which are currently a UK tax qualification equivalent or greater than the tax modules detailed in the IFA Direct programme up to Level 6. This grade of membership can run alongside the IFA AFA MIPA membership grade.

Members at ATA level based in the UK offering services to the public for reward will be required to apply for an IFA practising certificate and achieve a UK tax qualification equivalent to the tax modules detailed in the IFA Direct programme up to Level 6. You will need to meet the IFA practising certificate eligibility criteria.

Fellow Tax Adviser (FTA AIPA)

Membership at the grade of Fellow (FTA AIPA) means you can refer to yourself as an IFA Tax Adviser. In order to obtain this grade of membership you will have been working in a senior role in the tax profession for no fewer than ten years, the last five at a senior level in taxation.

You will need to have a minimum of five consecutive years' membership with the IFA at Associate level or equivalent from another professional accountancy body. This grade of membership can run alongside the IFA FFA FIPA membership grade.

Obtaining this grade of membership demonstrates that you have maintained a high level of integrity, ethical behaviour and good standing with the IFA. Members must meet the IFA's CPD requirements.

Members at FTA level who are based in the UK offering services to the public for reward will be required to apply for an IFA practising certificate. You will need to meet the IFA practising certificate eligibility criteria.

Entry requirements for membership

You must provide evidence that you:

1. Have successfully gained the required entry qualifications for the level you are applying for where you:
 - have successfully completed and passed the IFA's educational programme (IFA Direct); or
 - hold a UK accountancy qualification approved by the Institute; or
 - hold an overseas accountancy qualification approved by the Institute; or
 - are a member of another professional body approved by the Instituteand
2. Are able to demonstrate that you have achieved not less than three years' experience in accountancy or a related field.

If you have completed an accountancy qualification but are unsure whether it meets the above definition, please refer to the [routes to membership](#) section on the www.ifa.org.uk.

Entry requirements for a practising certificate

You must provide evidence that you:

- Are a member of good standing at either full Associate (AFA MIPA, ATA AIPA) or Fellow (FFA FIPA, FTA AIPA) level.
- Have achieved IFA membership or IFA Tax Adviser membership through an educational route approved by the IFA and be able to provide evidence of this.
 - ◊ Please note, if you obtained membership before the 1 July 2018 you may be required to undertake further study to meet our new educational entry criteria. All new applicants for both membership and a practising certificate, including existing members, must be able to demonstrate educational equivalence to the 10 modules included in the IFA Direct programme.
- Have not less than three years' UK experience in at least three of these main areas: financial accounting, management accounting, assurance, taxation and/or data processing. The experience must have been gained within 10 years of applying for a practicing certificate. If you are applying for the IFA tax practising certificate you need to evidence qualifications as determined by the IFA which cover UK taxation at the required level.
- Are practising in the UK offering accountancy or tax services to the public for reward. If you offering only tax services you must be able to show evidence of this.
- Agree to be compliant with the requirements of Bye-law 8 Continuing Professional Development and the Institute's **Continuing Professional Development Regulations**.
- Agree to comply with the **Public Practice Regulations**.
- Agree to understand and apply the Fundamental Principles set out in the Institute's **Code of Ethics**.
- Are a fit and proper person in accordance with **Bye-law 2** (membership).
- Have appropriate professional indemnity insurance cover as outlined in the **Public Practice Regulations**.
- Agree to be supervised under Money Laundering Regulations 2019 by an appropriate supervisory authority.
- Have obtained a basic Disclosure and Barring Service (DBS) check.
- Have submitted all the required information, including payment of prescribed fees.

All IFA member regulations can be viewed [here](#)

Anti-money laundering supervision (AML)

Members and IFA supervised firms providing accountancy services, trust and company services or related services such as tax advice, audit or insolvency by way of business to the public must comply with the requirements of the Money Laundering Regulations 2017 (MLR 2019) and must be supervised for compliance with these regulations by a supervisory authority.

The IFA supervises firms under MLR 2019. Firms that provide trust or company services as part of their main accountancy practice, and which meet the definition of an IFA supervised firm, will be supervised by the IFA for all their work. In Section B (practising certificate application) of the application form we require you to indicate your AML supervisory body if you are already supervised. We reserve the right to communicate with your AML supervisory body to confirm that you are supervised by them for AML. Please note that if you are currently supervised by HMRC you are required to move across to the IFA for your firm supervision.

If your firm is not yet supervised by the IFA but meets the definition of an IFA firm, the IFA will make contact with you in order to act as your AML supervisory body. All partners will need to pass a fit and proper check and the prescribed firm supervision fee paid before the IFA can supervise the firm for AML.

Entry requirements for the IFA to supervise a firm for AML

AML supervision by the IFA is undertaken at firm level. Your firm will need to meet one of the definitions below in order to be supervised by the IFA for AML.

- (a) a partnership engaged in public practice of which more than 50% of the rights to vote on all, or substantially all, matters of substance at meetings of the partnership are held by members; or
- (b) a limited liability partnership engaged in public practice of which more than 50% of the rights to vote on all, or substantially all, matters of substance at meetings of the partnership are held by members; or
- (c) any body corporate (other than a limited liability partnership) engaged in public practice of which:
 - (i) 50% or more of the directors are members; and
 - (ii) more than 50% of the nominal value of the voting shares is held by members; and
 - (iii) more than 50% of the aggregate in nominal value of the voting and non-voting shares are held by members;

If you request to be supervised by the IFA and meet the above definition based on the information included in this application form, the compliance team will contact you once you have been approved.

Entry criteria for an affiliate

An affiliate is a non-IFA member who is a director, partner or LLP member in a firm regulated and supervised by the IFA.

If you are regulated by the IFA for compliance with the Money Laundering Regulations, all directors, partners or LLP members within this firm will automatically become affiliates of the IFA if they are not IFA members already.

The details about becoming an affiliate can be viewed [here](#).