

IFA membership & practising certificate application form

1 Introduction

Established in 1916, the Institute of Financial Accountants (IFA) is an internationally recognised professional accountancy membership body. Our members work within micro and small to medium-sized enterprises or in micro and small to medium-sized accounting practices advising micro and SME clients.

On the 1 January 2015 the IFA amalgamated with the Institute of Public Accountants (IPA) of Australia to form the Institute of Public Accountants (IPA) Group, the world's largest SME-focused accountancy group, with 35,000 members and students in over 80 countries.

IFA membership is open to all individuals who have achieved an accounting and/or taxation qualification. By achieving membership with the IFA you will be offered reciprocal membership with the IPA at the same level.

There are four levels of IFA membership available:

- Associate membership (AFA MIPA)
- Fellow membership (FFA FIPA)
- Associate tax adviser (ATA AIPA)
- Fellow tax adviser (FTA AIPA)

To view a description for each of the different membership levels available, please visit www.ifa.org.uk/members/ifa-membership-grades

The level of membership offered will be determined by the supporting documentation you provide in this application form. See section 6 of the application form for a list of the core requirements.

You can apply for reciprocal membership as a tax adviser along with membership as an Associate (AFA) or Fellow (FFA). If you do, this will be offered at a discounted rate.

Membership can be granted to any individual, irrespective of location, as long as they meet the entry requirements.

If you are based in the United Kingdom and in public practice, you will be required to hold a practising certificate with the IFA. The IFA is only able to offer a practising certificate to IFA members based in and practising in the United Kingdom in accordance with our bye-laws and supervisory responsibility.

If you are based in Australia, New Zealand or the surrounding South East Asia countries, the IFA will send your membership application onto the IPA for them to process.

2 Entry requirements for membership

In order to apply for IFA membership you must be eligible through one of the following TWO routes:

- 1 By studying and completing the IFA qualification
 - (a) If you are applying for the Associate grade you must have completed the IFA Levels 4 and 5 Diplomas and the IFA ethics assessment.
 - (b) If you are applying for Associate tax adviser grade, you must have completed the IFA Tax for SMEs qualification and the IFA ethics assessment.
- 2 By other qualifications or professional recognition which can be demonstrated by:
 - (a) Completing a qualification that is equivalent to the IFA Levels 4 and 5 Diploma qualifications (if applying for Associate level membership), or equivalent to the IFA Tax for SMEs (if applying for tax adviser membership),
 - (b) Completing a qualification that has been mapped by the IFA as equivalent to the IFA qualification or where the syllabus may be assessed as equivalent.
 - (c) Completing an IFA embedded programme.
 - (d) Membership of another recognised professional accountancy body approved by the IFA.

To find out more about the different routes to obtaining IFA membership, please visit www.ifa.org.uk/joinus/routes

3 Requirements for a practising certificate (UK-based only)

Before applying, please check whether or not you need a practising certificate at www.ifa.org.uk/members/new-members/obtaining-an-ifa-practising-certificate/

In order to apply for an IFA practising certificate or an IFA tax practising certificate and having met the requirements for membership, you must meet ALL of the following mandatory requirements:

- Be a current member of good standing at either Associate or Fellow 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.
- 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 only need to cover taxation.
- Must be practising in the UK offering accountancy services to the public.
- Must undertake to be compliant with the requirements of bye-law 8 Continuing Professional Development and the Institute's Continuing Professional Development Regulations.
- Must undertake to comply with the Public Practice Regulations included in the annual practice return to the IFA.
- Must understand and apply the Fundamental Principles set out in the Institute's Code of Ethics.
- Is a fit and proper person in accordance with Bye-law 2 (membership);
- Must have appropriate professional indemnity insurance cover as outlined in the Public Practice Regulations.
- Must be supervised under Money Laundering Regulations 2017 by an appropriate supervisory authority.
- Have submitted a completed application for a practising certificate to the IFA including payment of prescribed fees.

4 What level to apply for and appropriate fees?

We will take full appropriate payment with your application, including application fee, exemption fee and annual membership fee(s). If you are also applying for a practising certificate and AML we also will take the appropriate annual fees.

We will contact you if your application is incomplete and further information is required. If your application for membership is not accepted for any reason we will refund the monies paid on application but retain the non-refundable application fee.

If you are applying for the IFA to act as your AML supervisory body you will also need to complete an IFA firm application form. This can be downloaded and submitted with this application form. If not included with the application we shall send you a form to complete, but this may delay the processing of your application.

Please tick the level of membership you wish to apply for. You can apply for both IFA membership and IFA tax adviser membership if you wish.

If you apply for both levels of membership at the same time the IFA tax adviser fee will be reduced to £115.00 and we will not charge a second exemption fee – representing a saving of £75.00–£100.00 depending on the level you applied for.

Appropriate one-off fees include:

If you have not studied the IFA qualification you will be charged the application fee.

The exemption fee is applicable to all applicants who have not studied the IFA qualification or studied one of our embedded programmes. A list of our embedded programmes can be viewed here

www.ifa.org.uk/learning/embedded

If you have studied an embedded programme please include this in section 5 of the application form, making sure you provide the appropriate supporting documentation.

Please tick the level of membership you are applying for.

	AFA MIPA	FFA FIPA	ATA AIPA	FTA AIPA
IFA membership				
	AFA MIPA	FFA FIPA	ATA AIPA	FTA AIPA
Assessment fee	£160.00	£160.00	£160.00	£160.00
Exemption fee	£150.00	£150.00	£65.00	£65.00

Annual fees

The annual fee will depend on where you are based in the world. Please refer to the country listing below. If you are from a country that is not listed below please contact the IFA directly.

If you are applying from Australia, New Zealand or of one of the countries within the South East region, your IFA membership will be managed by the IPA and you should contact them directly on

overseas@publicaccountants.org.uk

If you complete this form and you are located in one of the countries that IFA membership does not cover, your form will be returned to you unprocessed.

United Kingdom

Overseas High – International Countries A - These fees apply to the following countries:

Austria | Bahamas | Belgium | Belize | Bermuda | Botswana | Brazil | Canada | Caribbean region countries | Chile | Croatia | Cyprus | Czech Republic | Denmark | Finland | France | Germany | Gibraltar | Greece | Hungary | Ireland | Israel | Italy | Lebanon | Luxembourg | Maldives | Malta | Mexico | Namibia | Netherlands | Norway | Poland | Portugal | Romania | Slovenia | Spain | Sweden | Switzerland | Turkey | USA | Venezuela

Overseas Low – International Countries B - These fees apply to the following countries:

Argentina | Bahrain | Bangladesh | Cameroon | Central African Republic | Egypt | Estonia | Ethiopia | Gambia | Ghana | Guyana | India | Ivory Coast | Kenya | Kuwait | Latvia | Lithuania | Liberia | Malawi | Mali | Mauritius | Morocco | Namibia | Nepal | Niger | Nigeria | Oman | Pakistan | Qatar | Russia | Saudi Arabia | Seychelles | Sierra Leone | Slovakia | South Africa | Sri Lanka | Swaziland | Tanzania | UAE | Uganda | Ukraine | Zambia | Zimbabwe

	AFA MIPA	FFA FIPA	ATA AIPA	FTA AIPA
United Kingdom	£200.00	£215.00	£125.00	£150.00
Overseas High	£200.00	£215.00	£125.00	£150.00
Overseas Low	£125.00	£155.00	£125.00	£150.00

Practising fees

If you are in public practice you need to hold a practising certificate with the IFA. The appropriate fees are listed next to the different types of practising certificates available.

If you are in public practice you must also be supervised for AML. If you wish the IFA to act as your AML supervisory body please tick the box as well. If not, please provide evidence of your AML supervisory body.

I am in public practice and require(UK-based members only)	YES	Cost
IFA practising certificate		£192.00*
IFA tax practising certificate		£90.00*
AML supervision (AML supervision will be at member firm level). If you have ticked this box the IFA will create a member firm record based on the information in this form. We will also send you a member firm application form to complete and return		£156.00*

*Indicates that these fees have Vat included in the price.

5 Document checklist

Mandatory documents which you MUST enclose:
Copies of photographic identification (passport, driving licence)
Evidence of having completed ethics training and assessment
Evidence of having achieved an accountancy and/or tax qualification
Copies of accountancy and/ or tax transcripts
An up-to-date CV and job description detailing a minimum of three years' work experience in the accountancy industry or a closely related field

AND

Additional documents which you MUST enclose if you hold them:	YES	NO
Copies of examination certificates		
Copies of examination transcripts		
Copies of membership certificates held with other professional accountancy bodies		
Copies of any other practising certificates		
Copies of tax certificates		
Copies of any other alternative AML supervision certificates		
A copy of my professional indemnity insurance		

OPTIONAL

	YES	NO
I have completed an IFA qualification and can provide evidence of this		

OR

I have completed a course that is recognised by the IFA as meeting the entry requirements and can provide evidence of this qualification	YES	NO
IFA endorsed course		
IFA embedded course		

Where you have completed an IFA endorsed or IFA embedded qualification you can apply for membership at a reduced rate of £55.00 for the first year of membership with the exemption fee being waived.

If you are successful via this route, the total cost of membership could be just £215.00 (based on taking up AFA MIPA membership for 2018).

This offer is only available for up to 12 months after having successfully passed your course.

6 Completing and submitting your application form

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

The information that you provide must be true, correct and up to date. It is your responsibility to inform us of any changes within 14 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**

7 Next steps

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 15 working days. However, during December – January this may take longer as existing membership renewals are prioritised.

8 Personal details

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 to appear on 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)		
If you no longer hold membership with the above body, please provide the reason why;		
	YES	NO
Do you hold a practising certificate with that body?		

Please indicate the employment sector you currently work in	
Professional practice/Accountancy	
Education	
Commerce	
Consultant	
Retired	
Not for profit	
Unemployed	
Other	

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

9 Fit and proper status

Section A – Financial responsibility and reliability	YES	NO
In the last 10 years, have you:		
<ul style="list-style-type: none"> Had a court judgment made against you for a debt or made a compromise arrangement with your creditors? 		
<ul style="list-style-type: none"> Been declared bankrupt or been subject to bankruptcy procedures? 		
<ul style="list-style-type: none"> Signed a trust deed, made an assignment for their benefit or made any arrangements for the payment of a composition to creditors? 		
If yes, please give details below:		
Section B – Criminal or civil offences/liabilities	YES	NO
Have you been found guilty of any offence?		
Have you been the subject of any civil or court action relating to your professional, business or directorship or management of any company?		
If yes, please give details below (Please note that offences which are spent for the purposes of the Rehabilitation of Offenders Act England and Wales 1974 (or equivalent legislation as may apply in other jurisdictions) and motoring offences that did not lead to disqualification or a prison sentence need not be mentioned below. In respect of a conviction, details are required regarding the offence, penalty imposed, the court which convicted you and the date of the conviction.)		

Section C – Good reputation and character	YES	NO
In the last 10 years, have you:		
<ul style="list-style-type: none"> Been investigated for professional misconduct or malpractice where a formal complaint was proved? 		
<ul style="list-style-type: none"> Been subject to disciplinary procedures against you by a professional body or an employer resulting in a finding? 		
<ul style="list-style-type: none"> Been reprimanded, excluded, disciplined or publicly criticised by a professional body or trade association? 		
<ul style="list-style-type: none"> Been dismissed or requested to resign from any office, employment or partnership? 		
<ul style="list-style-type: none"> Been reprimanded, warned about future conduct, disciplined or publicly criticised by a regulatory body or similar organisation? 		
<ul style="list-style-type: none"> Been the subject of a court order or disciplined or publicly criticised by a regulatory or professional body? 		
If you have answered 'yes' to the above, please provide details below:		

Section D – Investigations	YES	NO
Do you know of any pending investigations or procedures against you by professional bodies, trade associations, regulators or other authorities?		
If you have answered 'yes' to the above, please provide details below:		
	YES	NO
Are you currently undergoing any investigations or procedures by professional bodies, trade associations, regulators or other authorities?		
If you have answered 'yes' to the above, please provide details below:		

10 Members in public practice (UK only)

Members are engaged in public practice when personally and directly they 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 otherwise, other than as an employee.

Members will be held out to be engaged in public practice if they are employed in a public practice member firm and either:

- (a) there are no other professional accountants in positions of seniority or supervision over you within the organisation whom have responsibility and supervisory duties for the work; or
- (b) the clients of the public practice member firm are otherwise led to believe that you are the partner/director of the member firm.

Question 1	YES	NO
Are you in public practice?		

Question 2	Employee	Partner	Director
If yes, please indicate whether you are:			

Question 3	YES	NO	N/A
If you are employed, are there any other professional accountants senior to you?			

Question 4	YES	NO	N/A
If you are employed, do your clients believe you are a partner or director of the firm?			

If you have answered **NO** to being in public practice (question1), please go to section 13 of the application form.

If you have answered **YES** to being in public practice (question 1) as an employee (question 2) and **YES** to one or both of the questions below (questions 3 and 4) you are required to hold a practising certificate.

If you have answered **YES** to being in public practice (question 1) as an employee (question 2) and **NO** to both of the questions below (questions 3 and 4) you may be exempt from requiring a practising certificate. The exact requirements and those who are exempt can be viewed on our website www.ifa.org.uk/joinus/how-to-obtain-an-ifa-practicing-certificate/exemptions-to-needing-a-practicing-certificate

If you have answered **YES** to being in public practice (question 1) and you are a partner or director of the practice (question 2) you are required to hold a practising certificate.

You are required to hold a practising certificate with the IFA irrespective of whether you hold a practising certificate with another professional body. Failure to do so may result in disciplinary action being taken against you.

11 Firm details

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

	Sole practitioner	Partnership	Limited partnership	Corporate practice
Type of firm				
Other				

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

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

Please provide details of how many staff are engaged in the provision of services to clients, whether or not they are professionally qualified. For these purposes, staff includes sole practitioners, partners, directors, employees and sub-contractors.

	1	2-5	6-10	11-20	21-50	51-100	101+
Number of staff							

12 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 provider will advise you on what is the appropriate level of insurance required to cover your practice. Go to www.ifa.org.uk/members/working-in-public-practice/how-to-obtain-an-ifa-practicing-certificate/professional-indemnity-insurance-cover for further information.

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)	

13 Member undertakings

This is a formal agreement 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 begin 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, Code of Best Practice, <i>Members' Handbook</i> , Professional Conduct in Relation to Taxation and any other guidance issued by the IFA. Visit www.ifa.org.uk/members/new-members/regulations/ for details.		
I declare that:		
<ul style="list-style-type: none"> to the best of my knowledge and belief all of the information given in this application is true and correct; I understand that I must inform the IFA of any material changes to the information I have provided within 10 working days of the change; and I understand that the IFA reserves the right to contact me and/or other relevant parties to verify any of the information provided in this form or appendices. 		
Print your full name	Signature	Date (DD/MM/YYYY)

14 Member permissions

	YES	NO
I accept that the IFA will confirm my identity using electronic verification		
I want to receive information from the IFA by email.		
I want to be contacted by my local IFA branch about regular meetings and seminars 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.		

As an IFA member, I agree to have my name published on ifa.org.uk under the Find a Member area.	YES	NO

Our primary method of communication is email. If you choose to unsubscribe from receiving IFA's emails, we shall use the main address you have indicated above. However for the purposes of administering your membership we will send renewal information and invoice information by email.

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 Data Protection Act 1998.

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

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.

How did you hear about us?

	Tick the most appropriate	Please give details
Branch event		
Recommended by a colleague		
E-mail		
IFA conference/workshop		
Previous member		
Word of mouth		
Search engine		
Lapsed campaign		
IFA Endorsed/IFA Embedded course		
IFA qualification		
Publications		
Universities		
Facebook		
Linked In		
Twitter		
Live Chat - IFA		
Live Chat – IPA		
Other		

15 Fees

Confirmation

I confirm that I have:	YES
Fully completed the application form and signed and dated the undertakings	
Completed the payment form or enclosed a cheque where applicable	
Agree to the IFA taking full payment for my requested level of membership as outlined in section 4 of the application	
Agree to the IFA taking full payment for my requested practising certificate and AML supervision as outlined in section 4 of the application	
Agree to the IFA taking full payment for additional staff I want the IFA to supervise for AML as outlined in section 4 of the application	

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: 40-40-32 Bank account number: 71640623 IBAN: GB36HBUK40403271640623 BIC/SWIFT: HBUKGB4109A</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>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>PAYMENT BY DEBIT/CREDIT CARD</p> <div 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> <p><input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/></p> <p>Expiry Date <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/></p> <p>Name on Card _____ Date _____</p> </div>	

Please give your VAT number (if registered for VAT)