

The initial practising certificate (PC) application process usually takes 3 to 4 weeks for straight forward applications, but it can take as long as 8 weeks.

The initial PC application form asks for details of work undertaken in the last few years (you can add your CV to the application papers) and also asks you to provide the names of two referees - one technical and one character. There is no standard wording that we require. In terms of the technical reference, a short paragraph describing the nature of the work undertaken for your chosen referee is all that is required.

Information relating to professional indemnity insurance (PII) is also included in the pack. Evidence of PII must be obtained before a member can be granted a PC, by way of completion and return of the original Declaration of Compliance form. Please note a photocopy is not sufficient for our records.

One of the checks which must be made when processing an application, is to see whether or not the applicant has worked in a practising office (ie an accountancy firm) for two out of the last four years.

In these circumstances, if a member has been working in industry, and not in a practising office within that timescale, an “NT” restriction (“Restricted to areas of work other than taxation”) must be placed on their PC. This restriction can be lifted on attendance at the Tax Refresher course. If an applicant has not, recently, been in a practising office, information on the Tax Refresher course will automatically be sent out to the member on receipt of their completed initial PC application form.

In order for a practising certificate to be granted, a member must also confirm that they have met the requirements of the CPD Bye-laws in the last two years.

Attendance at a practice management course is also required, within twelve months from the date that their practising certificate was granted. There are two courses: “Being in Practice – Part 1” and “Being in Practice – Part 2”. Details of these courses can be found, either, in the CA Business Courses directory, or on-line, using the link - <http://www.icas.org.uk/site/courses/>.

In rare circumstances, the Public Practice Committee can waive an applicant’s need to attend one of these courses. This is only if the applicant can establish that they have attended/will attend a course which is a suitable alternative. If a member has been working in a large firm, it may be that they will already have undertaken the firm’s version of a practice management course.

In order for this requirement to be waived, the applicant needs to provide the Committee with a copy of the course syllabus, for their consideration.

Please note that a PC runs the calendar year, and that the PC fee does not run on a *pro rata* basis. There is no reduction in the PC fee when applying in the last quarter of the year.