

Renewal of your practising certificate for 2025 - Ireland

Your 2025 practising certificate renewal must be submitted online no later than 15th December 2024 to allow sufficient time for it to be processed before the year-end. Any renewal applications received after 30 November 2024 run the risk of not being processed before the year-end.

It is your responsibility to ensure that your renewal is submitted on time and that you have been issued with the correct certificate(s).

Please ensure that you have read and understood the following documents on our [website](#) before submitting your renewal:

- Continuing Professional Development (CPD) for practising members
- Byelaw 8

The “Conditions for the renewal of a practising certificate – 2025” is an integral part of the online renewal. In submitting the renewal you will be agreeing to comply with the undertakings contained in the conditions and to be bound by the Bye-laws and Global Practising Regulations made thereunder (and/or any subsequent regulations replacing or amending, in full or part, these regulations).

ONLINE SUBMISSION

You must ensure you submit your practising certificate renewal via your [myACCA](#) account, available through our website www.accaglobal.com. You are able to access [myACCA](#) by entering your ACCA membership number and passcode. If you do not have your passcode you can request it through the website.

Once you have logged into [myACCA](#) click ‘Start now’ and complete each step. You will be asked to complete a key survey application. You can track the process of your application on your [myACCA](#).

THE RENEWAL PROCESS

A member in public practice as a principal of a firm in a designated territory or in a country or jurisdiction where an ACCA practising certificate is required under local legislative or regulatory requirements must hold a certificate to practise from ACCA, even if an equivalent certificate is held from another body. A member intending to cease to be in practice altogether as a principal must still submit a renewal, with the appropriate cessation of practice declaration completed.

The Global Practising Regulations place continuing obligations on those ceasing to be in practice, including the requirement to arrange run-off professional indemnity insurance for a period of six years following cessation.

The online renewal process is straightforward and consistent with legislative and regulatory requirements. In addition to providing your confirmation and understanding of the conditions for renewal, you must submit details of:

- any changes to the jurisdictions in which you practice;*
- any changes to the address(es) or composition of your firm (or firms);
- the current professional indemnity insurance policy of your firm (or firms);**
- the continuity of practice arrangements of your firm (or firms); and
- the investment business and consumer credit arrangements of your firm (or firms) – applicable to UK exempt regulated activities only.

* if you also require a practising certificate for the UK (including Jersey, Guernsey and Dependencies and the Isle of Man) you must submit a separate online renewal form for the UK.

** A liquidator of a company in Ireland must obtain minimum cover of 1,500,000 euros (exclusive of defence costs) in respect of each and every claim, and obtain cover for defence costs, in compliance with the Companies Act 2014 (Professional Indemnity Insurance) (Liquidators) Regulations 2016 (S.I. 2016/127).

A transfer from a practising certificate to a combined practising certificate and audit qualification is dependent upon meeting the full eligibility requirements as detailed in the [Global Practising Regulations](#). If you wish to transfer to a practising certificate and audit qualification for 2025 you should submit your practising certificate renewal now so that it can be processed and then submit a new application form for a practising certificate and audit qualification which is available on our website [here](#) to a practising certificate for 2025. You will be issued with a certificate of the type you currently hold whilst an assessment of the transfer application is undertaken.

FEES

The renewal fee for a practising certificate in 2025 is £591 where practice income exceeds £5,000 per annum. Where practice income is less than £5,000 per annum, a reduced certificate fee of £119 is payable. If your practice income goes over £5,000 during 2025 you must notify ACCA immediately and pay the balance of fees between a full-time and spare-time dispensated certificate. If you have submitted payment for your UK practicing certificate renewal, you will not be asked to pay again, and your Irish Practising certificate will be issued once your renewal have been fully processed. If you only hold Irish jurisdiction, we will send you an email confirming your invoice has been raised once your renewal has been received and fully processed to confirm that payment is now required. When you receive the email the simplest and quickest way to make a card payment is online via your firm's [myACCA](#) account. You will receive immediate acknowledgement that your payment has been received by ACCA. You can also make a card payment by telephone by contacting ACCA Connect on +44 (0)141 582 2000 once you have received the email confirming the invoice is now available.

ELECTRONIC CERTIFICATES

ACCA no longer issues paper renewal forms or hard copy certificates. All firm's auditing certificates are now available to download through your [myACCA](#). By moving to an electronic process, we have been able to deliver an improved service to practitioners that is secure and sustainable.

LATE PAYMENTS AND RENEWALS

Please note that your 2025 electronic certificate will not be emailed (and your authorisation will not be valid) until the invoice has been settled. Therefore, to ensure you remain eligible to undertake public practice work on 1 January 2025 and to avoid a late submission penalty fee of £65 and possible disciplinary action, you should submit your renewal as soon as possible and certainly by no later than 30 November 2024.

Renewals for firms' 2025 auditing certificates may, where appropriate, be submitted online by nominated contact partners/directors for auditing certificate matters by logging into [myACCA](#).

ACCA RULEBOOK

The ACCA Rulebook is available on our website at www.accaglobal.com/rulebook. Please ensure that you are up to date with the latest changes in the ACCA Rulebook, which are set out on the ACCA website.

Please do not hesitate to contact Authorisation on 0141 (or +44 141) 534 4175 (email authorisation@accaglobal.com) if you require any further information or assistance regarding the renewal of your practising certificate.