

Renewal of your practising certificate for 2025 – United Kingdom (including Jersey, Guernsey and Dependencies and the Isle of Man)

Your 2025 practising certificate (UK) 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
- FAQs on the OPBAS levy
- 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 Ireland you must submit a separate online renewal form for Ireland.

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. When completing your renewal online you will be asked to make a card payment in full before finalising your submission.

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](#).

INVESTMENT BUSINESS AND CONSUMER CREDIT - EXEMPT REGULATED ACTIVITIES (UK FIRMS)

If your firm registered through ACCA to undertake exempt regulated activities in 2024, the nominated contact partner/director will receive a registration renewal invitation and should submit a 2025 registration renewal online by logging into [myACCA](#).

If your firm did not register through ACCA for 2024 but now wishes to do so, the initial registration form can be downloaded from the '[Practitioner forms](#)' section of ACCA's website.

There is no additional fee to pay for exempt regulated activities registration through ACCA for 2025.

ACCA ceased to hold a group consumer credit licence on 31 March 2014. Consumer credit activities now fall under the Designated Professional Body regime and firms wishing to undertake consumer credit activities must apply for credit-related regulated activities registration. Further information can be found on our website at <https://www.accaglobal.com/uk/en/technical-activities/technical-resources-search/2017/october/consumer-credit-acca-practitioners.html>

Technical queries regarding this matter should be directed to ACCA's Technical Advisory section via email on advisory@accaglobal.com

Further information about the types of activities that firms can undertake can be found on our website at <https://www.accaglobal.com/gb/en/member/sectors/smp/practising-certificates-and-licences/exempt-regulated-activities-uk.html>.

Firms which are directly authorised by the FCA will not be eligible to carry out exempt regulated activities under the Designated Professional Body arrangements.

ATOL REPORTING ACCOUNTANT REGISTRATION (UK)

If your firm registered through ACCA as an ATOL Reporting Accountant firm in 2024, the nominated contact partner/director will automatically be sent an email registration renewal link for 2025. Separate renewals for individuals who registered as ATOL reporting accountants in 2024 are not required. However, you should note that it will not be possible to complete the processing of a firm's ATOL Reporting Accountant registration renewal until all ACCA partners/directors in the firm have fully renewed their individual practising certificates. Renewals for individual partners'/directors' 2025 practising certificates can be submitted online via [myACCA](#).

If your firm did not register as an ATOL Reporting Accountant firm through ACCA in 2024 but now wishes to do so, the initial registration forms for individuals and firms can be downloaded from the [‘Practitioner forms’](#) section of ACCA’s website.

Further information about ATOL reporting accountant registration is available on our website at https://www.accaglobal.com/gb/en/member/sectors/smp/practising-certificates-and-licences/ATOL_reporting_accountant_registration.html.

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.

ANTI-MONEY LAUNDERING (AML) SUPERVISORY REGIME FEES FOR 2024/25

ACCA is required to pay an annual levy to OPBAS (Office of Professional Body Anti-Money Laundering Supervision). OPBAS is funded entirely by the professional body supervisors (PBS), of which ACCA is one. The OPBAS levy is a substantial regulatory cost that has arisen because ACCA supervises its practising members for AML in the UK. ACCA believes it is appropriate that the supervised population should bear this additional cost rather than it falling on the membership as a whole.

For 2024/25 the recharge is based on the number of UK practising certificate holders. The recharge in 2024/25 is £35.00 per UK practising certificate holder. If you hold a UK practising certificate an invoice for £35.00 has already been raised in your [myACCA](#) account and, as with your practising certificate renewal, should be paid by the end of November 2024.

If you have overdue OPBAS levies from previous years you can pay these by bank transfer. Full details are available on our website at <https://www.accaglobal.com/gb/en/member/membership/managing/pay-your-subscription.html>

Please ensure that you quote your firm’s ACCA reference number on the payment and email proof of payment/remittance advice to accacopyinvoices@accaglobal.com to ensure swift allocation to the firm account.

The OPBAS levies in previous years were as follows:

- 2018/19 £13.50
- 2019/20 £13.50
- 2020/21 £14.00
- 2021/22 £14.50
- 2022/23 £10 per UK practising certificate holder

If you are the contact partner in more than one firm that was supervised by ACCA for AML in the above years you will need to pay the fees for each firm.

To ensure that your firm remains eligible to be supervised by ACCA for AML purposes you should submit your payment online before 30 November 2024. If you have any questions please visit our [FAQs](#).

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.