

# Application for AAT PRACTICING CERTIFICATE



You are requested to read the accompanying guidance notes before completing this form and duly complete with all the relevant details and allow minimum of 21 working days for your application to be processed.

<b>1.</b>	<b>Membership Details</b>		Pls paste a recent coloured photograph here										
<b>Membership Category</b>	FMAAT <input type="checkbox"/> SAT <input type="checkbox"/> MAAT <input type="checkbox"/>												
<b>Membership Number</b>	<input style="width: 100%;" type="text"/>												
<b>Membership Type</b>	Life <input type="checkbox"/> Ordinary <input type="checkbox"/>												
	<b>Date of enrollment to the membership</b>	<input style="width: 100%;" type="text" value="dd/mm/yyyy"/>											
<b>2.</b>	<b>Personal Details</b>												
	<b>Full Name</b>	<input style="width: 100%;" type="text"/>											
	<b>Gender</b>	Male <input type="checkbox"/> Female <input type="checkbox"/>											
	<b>NIC No.</b>	<input style="width: 100%;" type="text"/>											
<b>3.</b>	<b>Contact Details</b>												
	<b>Address</b>	Residence	<input style="width: 100%;" type="text"/>										
		Office	<input style="width: 100%;" type="text"/>										
	<b>Mobile</b>	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table>											
	<b>Land line</b>	Residence	<input style="width: 50%;" type="text"/>	Office	<input style="width: 50%;" type="text"/>								
	<b>E-mail</b>	Personal	<input style="width: 100%;" type="text"/>										
		Office	<input style="width: 100%;" type="text"/>										
<b>4.</b>	<b>Employment Details</b>												
	<b>Nature of employment</b>	Employed at an organization	<input type="checkbox"/>	In Practice	<input type="checkbox"/>								
		Entrepreneur	<input type="checkbox"/>	Retired	<input type="checkbox"/>								
		Not employed	<input type="checkbox"/>										
		Other (pls specify)	<input style="width: 100%;" type="text"/>										
	<b>If employed, name of the Organization</b>	<input style="width: 100%;" type="text"/>											
	<b>Designation</b>	<input style="width: 100%;" type="text"/>											

5.

**Details of Practice**

Are you currently in practice?

Yes  No  Intend to practice in the future Details if you are in **Practice already**As an **Approved Accountant**  
As an **Authorized Representative**  
In **other** Accounting & Tax services  
  

When have you started practicing?

What is your business model?

Sole Proprietor  Partnership Do you have a registered office /  
practicing firm?Yes  No **If yes, details of the firm**

BR No:

Date of registering the firm

Address

Land line

Fax

Mobile

E-mail

Details of the **business partners, clients  
& Services****Partners (if applicable)**

	Name	AAT Membership No.(if any)	Contact Number
1	Mr./Ms.		
2	Mr./Ms.		
3	Mr./Ms.		

(pls use a separate sheet if space is not sufficient)

**Clients (pls tick as applicable)**Sole Proprietors  Partnerships Corporates  Individuals 

Other (pls specify)

Average number of clients you have per year

**Services offered**Book keeping /Accounting  Taxation Computerised accounting systems  Secretarial services 

Other (pls specify)

<b>6. Qualifications</b>	
Do you have any <b>professional membership/s</b> ?	Yes <input type="checkbox"/> No <input type="checkbox"/> <b>If yes,</b> CA <input type="checkbox"/> CIMA <input type="checkbox"/> ACCA <input type="checkbox"/> CMA <input type="checkbox"/> <b>Other</b> (pls specify) <input type="text"/>
<b>7. CPD (Continuous Professional Development)</b>	
What are the CPD activities you have participated last year?	<b>Seminars and Workshops</b> Organized by AAT Sri Lanka Tax Seminar <input type="checkbox"/> Budget Seminar <input type="checkbox"/> Other Seminars <input type="checkbox"/> <b>Annual Conference</b> of AAT Sri Lanka <input type="checkbox"/> <b>Study Courses</b> conducted by AAT Business School <input type="checkbox"/> Certificate course in Taxation <input type="checkbox"/> Higher Diploma in Accounting & Finance (HDAF) <input type="checkbox"/> Management Development Programme (MDP) <input type="checkbox"/> <b>Continued Education</b> (after obtaining membership) Bachelor /Masters / PhD <input type="checkbox"/> PG Diplomas Approved by UGC <input type="checkbox"/> Other (as laid down in CPD Guide) <input type="checkbox"/> Any other <input type="text"/>
<b>8. Payment Details</b>	
	Amount paid <input type="text"/> Date of payment <input type="text" value="dd/mm/yyyy"/> Paid at , AAT Head Office <input type="checkbox"/> Bank <input type="checkbox"/> On -line <input type="checkbox"/> <b>Proof of payment to be attached</b>

**Declaration by the Member**

I certify that the information furnished by me above is true & accurate to the best of my knowledge & belief. I acknowledge that any statement contained herein if found to be false may reject this application / invalidate the Certificate.

I am aware that **failure to renew the Practicing Certificate** prohibits me from using the Practicing status and leading to removal of my details from the Directory of Members in Practice. I will abide by the **rules & regulations, Code of Ethics & Disciplinary Regulations** applicable to the Members in Practice.

..... /...../.....  
 Signature Date

<b>For Office Use only</b>	<b>Application No:</b> <input type="text"/>	<b>Mem. No.</b> <input type="text"/>
<b>Action to be taken</b> on the application:	Process <input type="checkbox"/>	Hold <input type="checkbox"/> Reject <input type="checkbox"/>
Authorized Signatory .....	Date...../...../.....	
Applicant is <b>eligible</b> for the Practicing Certificate		
Authorized Signatory .....	Date...../...../.....	

# Application for PRACTICING CERTIFICATE



## Check list

Before sending your application, please check you have;

- Completed all the required details accurately
- Pasted a recent photograph & attached another to the application
- Made the relevant fee
- Read the general instructions, rules & regulations

  
  
  

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## Benefits for members in practice

Joining as a Member in Practice will add credibility to the services you offer. It will also demonstrate both to the general public and the accountancy profession, that you are competent, highly trained and committed to maintaining the highest standards of ethics and professionalism.

- A certificate to display at your business address issued by AAT Sri Lanka.
- Use of the wording “Approved Accountant / Member in practice in other professional services” on your business stationery.
- Participating at CPD events arranged exclusively for AAT members in practice.
- Free online updates & resources covering a topics including accountancy, taxation etc.
- An online directory of members in practice designed to support networking and business opportunities. Inclusion in the directory is optional.
- Increased publicity by AAT E-Club to raise the profile of AAT members in practice.
- Access to the AAT Practice Management Toolkit for resources tailored to running a practice including sample letters and contracts.

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## Rules & Regulations

### 1. Being in practice

A Member of AAT Sri Lanka is **deemed in practice** if he or she provides services;

- As a sole proprietor
- As a partner (whether salaried or equity) in a partnership.

**Given below are the services covered by the scheme under Practicing Certificate**

Accountancy (other than statutory Audits)

Taxation

Consultancy & Advisory services

**Approved Accountants** are entitled to certify accounts for the Inland Revenue purposes in relation to any person, or any partnership other than a company where the **turnover of the business of the person or partnership for the year does not exceed one hundred million rupees;**

## 2. Restrictions on being in practice

A member must not provide services unless the member;

- (a) Is an active Member of AAT Sri Lanka
- (b) Has applied and obtained the Certificate to practice and is acting within the conditions of registration
- (c) Has renewed the Practising status on the expiry to maintain the practicing status active
- (d) Is Exempt from the requirement to apply for the Practising Certificate
- (e) Offers services while employed where the job contract does not prohibit him from practicing
- (f) Is solvent
- (g) Is not a victim by the court of law
- (h) Is not acting in contrary to the rules and regulations laid down in the Code of Ethics

## 3. Renewal of Practising Certificate

The practicing certificate will be **valid till the end of each calendar year** unless earlier revoked, suspended or relinquished.

AAT will notify the renewal one month ahead of the renewal due & Members in Practice are required to **apply to renew** their practicing status by **completing the appropriate form and providing the supporting documentation and fee upon receipt of the notice.**

AAT may renew a practicing status if satisfied that a member in practice is eligible to continue as a Member in Practice **including compliance to the CPD requirements.**

## Other general guidance

We wish to remind you of the importance of following in your journey as a Member in Practice;

- Maintaining professional knowledge and skill at the level required to ensure that clients or employers receive competent professional service from you
- Acting diligently in accordance with applicable technical and professional standards when providing professional services
- Participating at CPD activities conducted by AAT Sri Lanka
- Adhering to the Code of Ethics & being aware on Disciplinary regulations
- Renewing the Practising Certificate annually **(in addition to the normal membership renewal fee if you are an Ordinary Member)**
- Updating AAT Sri Lanka of the changes in your practicing details with immediate effect
- Facilitating AAT to get additional details as and when required in relation to your practice
- Renewal of practicing Certificate is due on 31<sup>st</sup> December of each year