



Please fill in your **Identification Number**, if known (please use a **BLACK** pen)

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Please complete **ALL** the sections (1 – 14) below, and return the application with payment to the Institute’s office (see page 7 for contact details). **Please print in BLOCK LETTERS.**

**Section 1 – Personal details**

Title  Mr  Mrs  Miss  Ms  Dr

Given name/s (in full)

Family name  Preferred name

Date of birth

**Section 2 – Business contact details (Current firm)**

Street address

State  Postcode  Country

Email

Web-based email addresses (eg. Hotmail) are not recommended

Phone  Fax

Mobile

**Section 3 – Role/Registrations/Authorities**

I am applying for a Certificate of Public Practice in my professional capacity as a:

- Partner  Principal  Sole Practitioner  Director  Employee

Please indicate whether you hold any of the following registrations/authorities:

- Registered Company Auditor  I am a representative/authorised representative of an AFS Licensee
- Registered Trustee in Bankruptcy **Full name of the AFS Licensee**
- Registered Tax Agent
- Registered BAS Agent **AFSL number**
- Registered Company Liquidator
- I hold an Australian Financial Services Licensee (AFSL)  I undertake the following services: SMSF Auditor
- AFSL number**   I review Second Tier Companies Limited by Guarantee.
-

**Section 4 – Relevant activities**

I am applying for a CPP to be held at the:

- Full fee as I will be earning a gross annual income greater than \$29,000 (or \$58,000, if retired) from practice entities which provide relevant activities
- Concessional one third fee as I will be earning a gross annual income between \$7,500 and \$29,000 (or up to \$58,000 if retired) from practice entities which provide relevant activities
- Concessional nil rate as I will be earning a gross annual income less than \$7,500 from practice entities which provide relevant activities.

I will commence/have commenced practice on

In the position of

**Section 5 – Proposed practice details**

Please attach a copy of the proposed/existing firm's letterhead to this application.

Name of practice

Name of practice entity on letterhead

- Is the practice address also a residential address?  Yes  No  
→ If 'YES', does it have separate public access for clients?  Yes  No

**Please note:** A floorplan of the premises must be attached to this application if the premises are also a residential address. The following need to be noted on the floorplan: entry, location of office, and lockable storage facility for client files.

**Practice structure:**

1. Is the firm being established as a Chartered Firm?  Yes  No
2. Are only members and affiliates responsible for the professional work within your practice?  Yes  No  
→ If 'NO', is the firm being established as one of the following?  
 CPA Firm  Public Accounting Firm  
 Other (please specify)

**Section 6 – Practice Entity Participants**

**Please note:** It is **essential** the ‘Glossary of terms’ (page 8) is read **prior** to the completion of this section. You may be requested to provide an ASIC company extract including directors listing

**1. Please list all partners/directors/trustees of the practice entity:**

Name	% holding in Practice Entity (if any)	Actively involved in the provision of professional services		Chartered member who holds a CPP with the Institute <b>OR</b> has made separate application for a CPP		Affiliate member of the Institute		Identification Number
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
<b>Subtotal</b>		%						

**2. Please list all non-member owners:**

Name	% holding in Practice Entity	Actively involved in the provision of professional services		Authorised representative (if any)		Authorised representative's Identification Number
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
<b>Subtotal</b>		%				

**Note:** Where authorised representatives are appointed by non-member owners, please complete the ‘Practice Details Advice Supplement’ and submit with this advice.

**3. Please list all practice entity participants and principals not otherwise listed above:**

Name and role (eg. trustee, principal, salaried partner, etc.)	% holding in Practice Entity	Actively involved in the provision of professional services		Chartered member who holds a CPP with the Institute <b>OR</b> has made separate application for a CPP		Affiliate member of the Institute		Identification Number
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
<b>Subtotal</b>		%						
<b>Total</b> (Subtotals 1 – 3)	<b>100</b>	%						

**Section 7 – Admission to membership**

I confirm that I was admitted to membership: (please cross only **ONE** option, A or B)

- A.  Having completed the **Chartered Accountants Program / Professional Year**, and have:
- A minimum of two (2) years experience as an employee of a member in public practice, **OR**
  - Two (2) years post-admission experience in public practice.

- B.  **Under By-Law 12**, and have:
- A minimum of two (2) years Australian experience in public practice, **OR**
  - Two (2) years post-admission experience in public practice.

**Section 8 – Training & Development requirements**

**Training & Development (Reg 708)**

Please provide your Training & Development (T&D) records for the previous two years. Members must meet the following minimum T&D obligations:

1. **Annual requirements** – 20 hours (10 formal and 10 technical reading)
2. **Triennium requirements** – 120 hours (90 formal and 30 technical reading).

Members are required to provide the following detail:

1. Date of activity
2. Organisation presenting activity
3. Description
4. Number of hours claimable.

Holders of a statutory registration/license in a specialist area are required to devote a minimum of 40 per cent of their T&D to their specialisation.

**Section 9 – Professional experience**

List details of employment: (Please attach additional pages if space provided is insufficient)

Name of organisation

Street address

State  Postcode  Country

Position

Employment type  Full time  Part time

Duration           **to**           **=**  **Years**  **Months**

Firm type:  Chartered  CPA  Public Accounting  Commerce  Other →

Name of organisation

Street address

State  Postcode  Country

Position

Employment type  Full time  Part time

Duration           **to**           **=**  **Years**  **Months**

Firm type:  Chartered  CPA  Public Accounting  Commerce  Other →

**Section 9** continued on page 5 >

**Section 9 – Professional experience** (continued)

**Name of organisation**

Street address

State  Postcode  Country

Position

Employment type  Full time  Part time

Duration         **to**        =  **Years** •  **Months**

Firm type:  Chartered  CPA  Public Accounting  Commerce  Other →

**Name of organisation**

Street address

State  Postcode  Country

Position

Employment type  Full time  Part time

Duration         **to**        =  **Years** •  **Months**

Firm type:  Chartered  CPA  Public Accounting  Commerce  Other →

**Section 10 – Consent of employer**

If you are applying for a Certificate of Public Practice as an employee of a member in Public Practice, you are required to include a 'Letter of Consent' from your employer with this application.

**Section 11 – Public Practice Program**

Please cross the appropriate box regarding the Public Practice Program: (please cross only **ONE** option from A, B, C or D)

A.  **I have undertaken** the Institute's Public Practice Program → Completed on:

B.  **I have registered** for the Institute's Public Practice Program → To be completed on:

C.  **I am exempt** from undertaking the Institute's Public Practice Program as I am applying for a CPP at the concessional nil rate.

D.  **I request an exemption** from the Institute's Public Practice Program as I have completed / will complete the following course:

**CPA Public Practice Program** (please attach documentation evidencing your completion) → Completed / to be completed on:

**Partners Program approved by the Institute** → Completed / to be completed on:

**In-house accredited course approved by the Institute**  
 Name of organisation  → Completed / to be completed on:

**Other** (please attach details)  
 → Completed / to be completed on:

**Section 12 – Declaration and privacy statement**

- a) Have you ever been convicted of a criminal offence or is there a charge pending?  Yes  No
- b) Have you ever been subject to disciplinary action by a statutory, professional or other body in respect of your professional capacity?  Yes  No
- c) Are you presently under any order of the court, are you a bankrupt, have you made an assignment for the benefit of your creditors or have you executed an authority under Part X of the *Bankruptcy Act 1966* within the last three years?  Yes  No
- d) Are you subject to a notice not to manage a corporation as provided in section 206, Part 2D.6 of the *Corporations Act 2001*?  Yes  No

**Note:** If you have answered 'yes' to any of the above questions, please attach details.

I understand that I will be subject to Quality Review.

Applicant's signature

**Please indicate your acceptance of these terms by crossing the box beside each statement.**

- I have read and agree to be bound by the Institute's Supplemental Character, By-laws and Regulations prescribing any ruling on the standards of practice and professional conduct, including the technical standards, as required by the Institute to be observed.
- I agree to abide by the lawful decisions of the Institute's Board or any Regional or Local Council, Standing or other Committees of Officer of the Institute to whom the Board may, in accordance with the Supplemental Charter or the By-laws, delegate its functions or powers.
- I agree to produce such further evidence and information in relation to this application as may be required by the Institute and attest that the information supplied is true and correct.
- I hold an appropriate level of professional indemnity insurance as required under Regulation 711 and have attached a copy of the certificate of currency.
- I have undertaken training and development activities appropriate to the carrying out of public practice activities as required by Regulation 709. I agree to provide a schedule to the Institute.

Date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

**Section 13 – Payment details**

**Fees:\***

1. CPP subscription fee AU\$
2. PSC levy (including GST) AU\$
3. Late lodgement fee (if applicable) AU\$
- Total payable** AU\$

\* **Note:** Please refer to page 7 for break down of all fees.

**Payable by:**

- Cheque/Bank draft (payable to the Institute of Chartered Accountants in Australia)
- Amex  Visa  MasterCard  Diners Club

Card number

Expiry date

Card holder name

Card holder signature

**Terms and Conditions**

The Institute of Chartered Accountants does **not accept cash** payments. Payment methods accepted include cheque, EFTPOS and credit cards. A dishonour fee of **\$25** will be charged for each cheque that is not cleared or honoured by the bank or financial institution.

By submitting this form to the Institute of Chartered Accountants in Australia you acknowledge that you agree to the Terms and Conditions.

**Fees:**

**1. Certificate of Public Practice (CPP) subscription fees (2011/12)**

The CPP subscription fee is calculated from the date of commencement of partner/principal/director in the practice. If you have already commenced practice please refer to the late lodgement fee section below. If you have **commenced/will commence** as a partner/principal/director in this financial year, please select the fee for the month you **begun/will begin** practice from the tables below.

<b>Australian resident</b>		Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12
<b>Full fee</b>	<b>AU\$</b> <small>(incl. GST)</small>	550.00	504.17	458.33	412.50	366.67	320.83	275.00	229.17	183.33	137.50	91.67	45.83
<b>Concessional fee</b>		183.00	167.75	152.50	137.25	122.00	106.75	91.50	76.25	61.00	45.75	30.50	15.25
<b>Overseas resident</b>		Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12
<b>Full fee</b>	<b>AU\$</b>	500.00	458.33	416.67	375.00	333.33	291.67	250.00	208.33	166.67	125.00	83.33	41.67
<b>Concessional fee</b>		166.36	152.50	138.63	124.77	110.91	97.04	83.18	69.32	55.45	41.59	27.73	13.86

**2. Professional Standards Council (PSC) levy**

Please note, the PSC levy is determined on the numbers of partners within a firm, however, for the first year the levy is set at **\$45**.

**3. Late lodgement fee**

Applications are required to be lodged prior to the date of intention to commence relevant activities, otherwise a late lodgement fee is incurred. Where the commencement of relevant activities was in a prior year the fees payable are:

- 1) The CPP subscription fee for the full current 2011/12 year (ie. as of July on the table above)
- 2) 25% of the sum total of the CPP subscription fees that would have been paid during the period since you became a partner/principal/director.

If a late lodgement fee is applicable, the Institute will calculate the total fee payable, and contact you regarding further authorisation.

**Section 14 – Checklist**

Please indicate which of the following is attached to your application:

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Firm letterhead                        | <input type="checkbox"/> Original 'Letter of Consent' from Employer (if applicable) | <input type="checkbox"/> Documentation/further information to support Section 12 Declaration (if applicable) |
| <input type="checkbox"/> Floor plan (if applicable)             | <input type="checkbox"/> 'T&D Record Sheet' (for previous two years)                | <input type="checkbox"/> Payment/payment authorisation   |
| <input type="checkbox"/> Outcome of CPP web tool (if completed) | <input type="checkbox"/> Copy of PI Insurance certificate of currency               |  |

**Note:** Further information can be found at [charteredaccountants.com.au/Members/Members-in-practice](http://charteredaccountants.com.au/Members/Members-in-practice).

**Section 15 – Submitting your application form**

**Application forms / Supporting documents**

Please submit your completed application **with payment** to:

<b>Mail</b>	Customer Transactions Team The Institute of Chartered Accountants in Australia GPO Box 9985, Sydney 2001 Australia
<b>Fax</b>	+61 2 9262 1298
<b>In person</b>	
ACT	L10, 60 Marcus Clarke Street, Canberra
NSW	33 Erskine Street, Sydney
Qld	L32, Central Plaza One, 345 Queen Street, Brisbane
SA	Westpac Building, L29, 91 King William Street, Adelaide
Vic	L3, 600 Bourke Street, Melbourne
WA	Ground Floor, BGC Building, 28 The Esplanade, Perth

**OR**

**Submit by email** Click the 'Submit by email' button to email this form to [service@charteredaccountants.com.au](mailto:service@charteredaccountants.com.au)

**For further enquiries** or **additional information** please contact the Chartered Accountants Service Centre on:

<b>Web</b>	<a href="http://charteredaccountants.com.au">charteredaccountants.com.au</a>
<b>Phone</b>	
Australia	1300 137 322
Overseas	+61 2 9290 5660
<b>Email</b>	<a href="mailto:service@charteredaccountants.com.au">service@charteredaccountants.com.au</a>
<b>Fax</b>	+61 2 9262 1298

**Privacy statement**

The Institute of Chartered Accountants in Australia respects the privacy of individuals and acknowledges that the information you provide on this form is 'personal information' as defined by the Commonwealth Privacy Act. The information is being collected for the purpose of processing your application. The provision of this information is voluntary, but if it is not provided the Institute may be unable to process your application. If your application is successful, the information will also be used for the purposes listed in the Institute's privacy policy – a copy of which is at [charteredaccountants.com.au/privacy\\_policy](http://charteredaccountants.com.au/privacy_policy)

ABN 50 084 642 571 The Institute of Chartered Accountants in Australia Incorporated in Australia Members' Liability Limited. FORMS\_CT-07 (08/11)

## Glossary of terms

**Affiliate** and **affiliate member** means a natural person who participates with individual members in a practice entity, who is not a Fellow or Chartered Accountant or entitled to be admitted to membership as a Fellow or Chartered Accountant, who has been admitted to membership in accordance with the By-laws and the Regulations.

**Authorised representative** means an individual member holding a Certificate of Public Practice with the Institute who is authorised by a non-member owner to act in a governance role of a practice entity.

**Chartered firm** means any partnership, trust or body corporate or unincorporate in or through which persons who are Members in public practice, or include a Member or Members in public practice, provide professional services to clients which is entitled to describe itself as 'Chartered Accountants' in accordance with R9/1205.

**Member in public practice** means any member of the Institute who holds, or ought to hold, a Certificate of Public Practice and a practice entity member and an affiliate member.

**Practice** means a business providing professional services including services which require the holding of a current Certificate of Public Practice by the individual Member who is a Principal.

**Practice entity** means a partnership, an incorporated company, trust or any combination or partnership of these by or through which the member performs any of the functions of a member in public practice.

**Practice entity participant** or **Participant** means a person who is a principal of a practice entity.

**Practice entity representative** means an individual member holding a Certificate of Public Practice with the Institute who is authorised by an applicant for Practice entity membership of the Institute to provide the undertakings required by Regulation 2.

**Principal of a practice entity** includes:

- (a) in the case of a Practice Entity which is a partnership a partner of that partnership
- (b) in the case of a Practice Entity which is a body corporate, a director of that body corporate
- (c) in the case of a Practice Entity which is conducted as a trust, an individual who, as an officer or employee of the trustee of that trust or otherwise, provides or participates as a principal in the provision of the services provided by the practice entity
- (d) an individual who, as an officer or employee of the practice entity, or otherwise, provides or participates as a principal in the provision of the services provided by the practice entity.

**Principal** in relation to a Practice means any person, who is a principal of the Practice or a principal, partner, director, officer or trustee of a related Entity of the Practice.

Factors to consider in determining whether a person is a principal of a practice entity include whether:

- > They have responsibility for the standard of professional work undertaken by the practice entity and management of the practice's activities, including: client selection and retention, determining the terms of the professional engagement, the type and quality of professional services provided, risk management, and the exercising of professional judgement in ethical and technical matters
- > Their individual acts are binding on the practice or other principals of the practice
- > They have the potential for personal liability for the practice's liabilities
- > They have a role in the governance of the practice
- > They have responsibility for signing off on professional engagements
- > They are acknowledged in the PI policy of the practice as a person responsible for professional engagements
- > They are promoted to clients and potential clients as the person responsible for professional engagements
- > The perception of clients and suppliers of the member is of a person who is able to bind the practice
- > A principal, partner, director, officer or trustee of a related entity of the practice may also be considered to be a principal of a practice entity.

**Note:** The absence of an equity holding in the practice by the member is **not** a conclusive factor in determining whether a member is a principal. Similarly an ownership interest in a practice is **not** necessarily the sole factor in determining whether a member is a principal of a practice entity. For example, an employee is not considered to be a principal merely where a share in ownership is incorporated into their employee remuneration package.