



A Your personal details

Member ID _____ Status AIPA¹ MIPA FIPA

Mr Mrs Miss Ms Other, please state _____ Gender Male Female Date of birth ___/___/___

Given name _____ Family name _____

Your business entity:

Business name _____

ABN _____ ACN _____

Your interest in the business:

Sole trader Partner Director Shareholder Principal Other (provide details) _____

Number of staff (including yourself): 1 2-5 6-10 11-20 21-30 31-50 51+

Number of clients: 1-50 51-100 101-200 201-300 301-500 501+

Business contact details (mandatory)

Principal place of business _____

Postal address _____

Suburb/Town/City _____ State _____ Postcode _____

Phone/ Fax numbers: Mobile _____ Business _____ Fax _____

Email address _____

¹ If you are an Associate member (AIPA), see FAQ 4 (page 6) for requirements.

B More information about you

Have you ever been declared bankrupt or insolvent? Yes No

Have you ever had any criminal convictions within or outside Australia? Yes No

Have you been the subject of an unfavourable decision by a professional body and/ or regulator? Yes No
If you answered yes to any question(s) please provide detail of a separate page with any related official documentation.

C Professional services and statutory registrations

YOU		YOUR COMPANY (IF APPLICABLE)	
Professional services you provide yourself	Your statutory registration(s)	Professional services your company provides	Your company's
<input type="radio"/> Tax advice in relation to financial planning	TPB Tax (financial) adviser No. _____	<input type="radio"/> Tax advice in relation to financial planning	TPB Tax (financial) adviser No. _____
<input type="radio"/> Tax returns, tax advice, or/ and tax planning	TPB Tax Agent No. _____	<input type="radio"/> Tax returns, tax advice, or/ and tax planning	TPB Tax Agent No. _____
<input type="radio"/> Financial planning, investment advice or/ and SMSF advice	- ASIC Australian Financial Services Licence (AFSL) No. _____ ²	<input type="radio"/> Financial planning, investment advice or/ and SMSF advice	- ASIC Australian Financial Services Licence (AFSL) No. _____ ²

	<ul style="list-style-type: none"> - ASIC Limited Australian Financial Services License (LAFSL) No. _____² - ASIC Australian Financial Services Authorised representative: No. _____² - (Licensee name: _____) - (Licence No. _____) 		<ul style="list-style-type: none"> - ASIC Limited Australian Financial Services License (LAFSL) No. _____² - ASIC Australian Financial Services Authorised representative: No. _____² - (Licensee name: _____) - (Licence No. _____)
<input type="radio"/> Auditing	ASIC Registered Company Auditor No. _____	<input type="radio"/> Auditing	ASIC Registered Company Auditor No. _____
Professional services you provide yourself	Your statutory registration(s)	Professional services your company provides	Your company's
<input type="radio"/> SMSF Audit	ASIC SMSF Auditor No. _____	<input type="radio"/> SMSF Audit	ASIC SMSF Auditor No. _____
<input type="radio"/> Insolvency and reconstructions	<ul style="list-style-type: none"> - ASIC Registered Liquidator No. _____ - ASIC Official Liquidator No. _____ - AFSA* Registered Trustee in Bankruptcy No. _____ <p>* Australian Financial Security Authority</p>	<input type="radio"/> Insolvency and reconstructions	<ul style="list-style-type: none"> - ASIC Registered Liquidator No. _____ - ASIC Official Liquidator No. _____ - AFSA* Registered Trustee in Bankruptcy No. _____ <p>* Australian Financial Security Authority</p>
<input type="radio"/> BAS Agent	TPB Bas agent No. _____	<input type="radio"/> BAS Agent	TPB Bas agent No. _____
<input type="radio"/> Bookkeeping		<input type="radio"/> Bookkeeping	
<input type="radio"/> Credit activities	<ul style="list-style-type: none"> - ASIC Credit Licence No. _____ - ASIC Credit Representative No. _____ <p>(Licensee name: _____) Licence No. _____)</p>	<input type="radio"/> Credit activities	<ul style="list-style-type: none"> - ASIC Credit Licence No. _____ - ASIC Credit Representative No. _____ <p>(Licensee name: _____) Licence No. _____)</p>
<input type="radio"/> Financial reporting		<input type="radio"/> Financial reporting	
<input type="radio"/> Management accounting		<input type="radio"/> Management accounting	
<input type="radio"/> Business or management consulting		<input type="radio"/> Business or management consulting	
<input type="radio"/> Other (provide details)	Other statutory regulation: Issuing body name _____ Registration type _____ Registration No. _____	<input type="radio"/> Other (provide details)	Other statutory regulation: Issuing body name _____ Registration type _____ Registration No. _____

²If the AFSL 9or LAFSL) is under your entity's name and if you are the Responsible Manager, please provide documentary evidence.

D Competency in Australian Company Law and Australian Tax Law (Applicable for applicants without a recognised statutory registration)

If you do not hold a statutory registration as an individual or if you hold a BAS agent registration only, please indicate details of completion or tertiary studies in Australian Company Law and Australian Tax Law.

SUBJECT	DATE COMPLETED	EDUCATION INSTITUTE
Australian Company Law		
Australian Taxation Law		

Note: Please provide copies of transcripts of the above results with your application.

E Professional indemnity insurance

Insurer _____ Cover amount \$ _____ per one claim date ____ / ____ / _____

Certificate and schedule attached³

OR

I need to arrange PI Insurance with this application: please authorise the IPA's preferred insurance provider to contact me³

³The IPA requires new members in professional practice to apply for the membership and a PPC simultaneously. The IPA will not finalise your membership or PPC application until we receive your PI insurance Certificate of Currency (CoC).

Australian Residents Only

F

IPA Find an Accountant listing

I would like my business details listed in the Find an Accountant facility on the IPA website and I permit the IPA to disclose my business details in response to enquiries from the public seeking an accountant.

Yes (Provide details and sign declaration below) No (Proceed to Professional work experience in accountancy and relate fields section)

Business details to be listed:

Member name and business name *(as noted on previous page)*

Business email _____

Business website _____

Languages spoken _____

Brief description of services your business provides _____

Note: you may change your listing at any time by logging into your IPA account.

Declaration

I hereby authorise the IPA to list the above details in the 'Find an Accountant' facility. I understand that the IPA takes no responsibility for the behaviour for any member of the public to whom these details are provided.

Signature _____ Date ____ / ____ / _____

G

Professional work experience in accountancy and related fields

FROM	TO	POSITION	FT, PT, CASUAL	EMPLOYER NAME
e.g. 08/06/2012	Current	Partner	FT	Accounting for you
Responsibilities				
Responsibilities				
Responsibilities				
Responsibilities				
Responsibilities				
Responsibilities				
Responsibilities				

Note: See FAQ 4 & 8 (page 6) for requirements

H

Practicing certificate of other Australian accounting bodies

If you currently hold a Public Practice Certificate with CPA Australia or a Certificate of Public Practice with CAANZ, you are eligible for ta discounted rate. To qualify, please provide your CPA Australia Public Practice Certificate or CAANZ Certificate of Public Practice tax invoice receipt in the current financial year with your application.

I

Declaration

I declare that:

I have read the Institute's membership price list and understand that I will be charged a PPC fee, if required

Note: Your first year fee is pro rata according to the month in which you join, then annually thereafter due on 1 July. Refer to the link in Section J on the next page

- I understand that by providing my credit/debit card details or cheque payment that I am confirming I have sufficient funds to pay for all fees relating to this application. I also understand that my PPC will not become active until the payment has been received by the IPA and I will receive a tax invoice by email upon payment
- I have read the Privacy Statement⁴ and consent to my personal information being collected, used and disclosed for the purposes outlined
- If I have joined membership at the same time applying for a PPC, I understand that I may be asked to produce documentary evidence to substantiate my eligibility for membership and should I be unable to produce or otherwise prove my eligibility within 14 days I will forfeit my membership and PPC and all monies paid to the IPA
- I understand that the IPA has an investigations and disciplinary process⁵ to accept written complaints against IPA members. As a condition of membership all IPA members are subject to this investigation and disciplinary process for alleged breaches of the IPA Constitution, By-laws, Pronouncements and professional and ethical standards
- I agree to abide by the IPA Constitution, Pronouncements and By-Laws⁶ and all Standards, Guidance Statements and other authoritative interpretations issued by the Auditing & Assurance Standards Board of Australia, the Australian Accounting Standards Board and the Accounting Professional and Ethical Standards Board, including the requirements to:
 - a. Maintain professional indemnity insurance that complies with IPA requirements;
 - b. Complete the IPA's Professional Practice Program within 6 months of issue of my PPC;
 - c. Undergo an IPA professional practice quality assurance review when required;
 - d. Undertake and keep a record of my continuing professional development activities (80 hours biennial); and
 - e. Advise the IPA should I become bankrupt, be charged with any criminal offence or be the subject of an adverse finding by any professional or regulatory body

I certify that the information provided on this application form and attachments is true and correct.

Signature _____ Date ____ / ____ / _____

⁴Privacy Statement: The Institute of Public Accountants acknowledges the importance of privacy and of safeguarding personal information. Any personal details provided to the IPA will be protected in line with the Australian Privacy Principles and the laws and regulations regarding such matters as are applicable in Australia. The IPA will not collect or monitor any personal information about you without your consent nor will we use or disclose to others your personal details without prior authorisation unless: it is required by the law or the courts; it is necessary because of the service you are using or for a service you have requested; or to protect the rights or property of others. This information is being gathered to process your application; you may withhold providing the information but this will make processing your application difficult. The information requested is intended only for the use of the IPA and our approved service providers. For full Privacy Policy and Collection Notice, go to www.publicaccountants.org.au/portal/privacy-and-policy.

⁵For the IPA Complaint Investigation and Member Disciplinary Action information, go to www.publicaccountants.org.au/about-us/complaint-investigation-member-disciplinary-action.

⁶For the IPA Constitution, By-Laws and Pronouncements, go to www.publicaccountants.org.au/about-us/ipa-rules-and-standards. Failure to comply with these regulations may result in disciplinary action.

Got to the next page

J

Payment details

Your application must include payment of a PPC fee and a PSC scheme fee.
Please refer to www.publicaccountants.org.au/become-a-member/fees for subscription fees.

Payment authority

I have enclosed a cheque/ money order payable to 'Institute of Public Accountants' OR

Please charge my AMEX MasterCard Visa

Card number _____ Expiry date ____ / ____

Cardholder name _____

Signature _____ Date ____ / ____ / ____

**Professional Standards Council scheme fee applies to all PPC applicants.
Upon payment, you will receive a Tax Invoice email.*

OFFICE USE ONLY
PPC fee _____
PSC fee* _____
Total amount due _____
All fees are GST inclusive

Supporting evidence

Please attach the following in support of your application:

- Evidence of your individual registration(s) for example registration certificate and/or a registration number that is verifiable online. If the AFSL (or LAFSL) is under your entity's name and you are the Responsible Manager, provide documentary evidence
- If you do not hold a statutory registration as an individual or if you hold a BAS agent registration, your transcripts showing completion of tertiary studies in Australian Company Law and Australian Taxation Law
- Certificate of Currency and Schedule for your professional indemnity insurance. If the policy is not in your name or your business name, please include sufficient additional evidence to demonstrate that you are covered under that policy for the services you provide
- Documentary evidence of experience in a professional practice or other relevant environment (e.g. your current resume, work references, client testimonials or completion of the Section (G) in the application)

Note: All members with a recognised statutory registration are required to provide evidence of at least 12 months of work experience. All Associate members with no statutory registration or a BAS agent registration are required to provide evidence of at least 24 months of work experience

- For a discounted rate, evidence of your CPA Australia Public Practice Certificate or CAANZ Certificate of Public Practice tax invoice receipt in the current financial year.

Please note

- Do not send original documents of your qualification as they will not be returned.
- If information is incomplete or evidence documents are not submitted, the IPA will be unable to finalise your application.

Frequently asked questions

1. Do I need to hold a PPC?

You must hold a PPC if you meet any of the following criteria:

- You are a Principal, Director, Owner, Partner of, or hold an equity interest in a business that provides accounting and related services to the public;
- Your firm is marketed in any way as “Institute of Public Accountants”;
- You hold a statutory registration with ASIC or the TPB or will need to hold a statutory registration with ASIC or the TPB;
- You are a self-managed superannuation funds (SMSF) auditor or you sign off on SMSF audits in your capacity as employee; OR
- You provide contracted services to another professional practice and you are not covered by that firm’s professional indemnity insurance.

2. Are there any exemptions from the requirement to hold a PPC?

Yes if your income from professional practice services is below the ATO tax-fee-threshold (currently \$18,200 per annum).

3. What is the difference between a PPC and a Public BAS Practitioner Certificate?

The Public BAS Practitioner Certificate is available to IPA members who are registered BAS agents and who provide only BAS agent services to the public. Registered BAS agents who provide additional services must hold a PPC. If you wish to apply for a Public BAS Practitioner Certificate, please contact us to obtain the relevant application form.

4. Are all Associate members eligible to hold a PPC?

Yes as long as you meet the requirements. Associate members (AIPA) who hold a statutory registration must provide satisfactory evidence of at least 12 months work experience in a professional practice. Associate members who do not hold a statutory registration or Associate members who hold an individual BAS agent registration must provide evidence of at least 24 months work experience in a professional practice.

5. Do I need to provide evidence of competence in Company Law and Australian Taxation Law?

If you do not hold a statutory registration as an individual or if you hold a BAS agent registration, you are required to provide evidence of competence in Company Law and Australian Taxation Law. Knowledge in these areas is critical to the provision of professional services to the public.

6. What professional indemnity (PI) insurance cover do I require?

All members with a PPC must hold PI insurance with a minimum cover of AUD \$1,000,000 per one claim and comply with the IPA By-Law 9.1.11. Please see www.publicaccountants.org.au/insurance/pi for the IPA preferred PI supplier.

7. Do I need to complete the Professional Practice Program (MPA Practice Program)?

Members must complete the Professional Practice Program within six months after the issue of their PPC. This two day program is conducted in workshop format in capital city locations. Please check the CPD calendar at <https://www.publicaccountants.org.au/events-and-training> for the next session scheduled for your closest location.

The Professional Practice Program is designed to assist members in establishing and/or developing their professional practice. The program focuses on non-technical skills such as practice structures, strategic planning, marketing, risk management, quality assurance and practice development.

8. What professional practice experience is required?

All members with a recognised statutory registration are required to have a minimum of 12 months experience in a professional practice environment as an employee or principal or at a senior level in the practice environment. Associate (AIPA) members with no statutory registration or a BAS agent registration only are required to have a minimum of 24 months experience in a professional practice environment. Documentary evidence of experience can include a current resume, work references, client testimonials or completion of the Section G in the application.

9. What is the Professional Standards Council (PSC) Scheme levy and am I required to pay the levy?

IPA members who hold a PPC and reside in NSW are covered by the IPA Professional Standards Scheme. The Scheme limits members occupational liability to \$1,000,000 and all IPA PPC holders in NSW must be part of this Scheme. The annual levy is \$88.00. There are compulsory disclosure requirements on business documents. Please contact the NSW office on 1800 625 625 for more information.

10. What is the Professional Standards Council (PSC) Scheme implementation fee and am I required to pay the fee?

IPA members who hold a PPC and are resident in Australia, but outside of NSW are not covered by the existing IPA Professional Standards Scheme. The IPA is applying to the Professional Standards Council to expand the existing Professional Standards Scheme to include all of the Australian states and territories. There are costs associated with the application and members are charged a one off \$75.00 fee.

11. Who can assist me with my application?

We encourage you to speak to your IPA Divisional office on 1800 625 625.

Contact details:

Freecall (from within Australia):1800 625 625. Mailing address for applications:

ACT/NSW: Locked Bag A6090, Sydney South NSW 1235

QLD: GPO Box 2578, Brisbane QLD 4001

SA/NT: PO Box 6368, Halifax Street SA 5000

TAS: GPO Box 244, Hobart TAS 7001

VIC: GPO Box 1637, Melbourne VIC 3001

WA: PO Box 7309, Cloisters Square WA 6850