

# Reinstatement policy

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## Document properties

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## Change control

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Version no.	Page	Changes made (include rationale and impact on practice)	Date
V2.0	6	Update the term “declaration” to “renewal” in paragraph 5.1.3.	03/07/2024

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## Associated regulations and policies

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<i>Code of Professional Ethics</i>	<i>Civil Sanctions policy</i>
<i>Disciplinary Regulations</i>	<i>Disciplinary Sanctions policy</i>
<i>AAT Regulations</i>	<i>Insolvency policy</i>
<i>Membership policy</i>	<i>Licensing Regulations</i>
<i>Membership Renewal policy</i>	<i>Licence Exemption policy</i>
<i>Criminal Convictions policy</i>	

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# 1. Introduction

1.1. This policy sets out AAT's reinstatement criteria for each membership type.

# 2. Scope and applicability

2.1. AAT requires its membership to uphold high standards of conduct and professionalism. This promotes public confidence in the accountancy profession. It is in the public interest for AAT to check that applicants for membership at any level demonstrate not only technical competence but also their status as a fit and proper person to be a member. This policy sets out the terms upon which AAT makes such a determination.

# 3. Purpose and objectives

3.1. The purpose of this policy is to outline AAT's requirements in relation to the reinstatement of all membership types.

# 4. Terms and definitions

4.1. The words and phrases set out in the following table only have the meanings set opposite them for the purpose of our regulations and policies as published by AAT from time to time in force.

<b>Words</b>	<b>Meaning</b>
<i>applicant</i>	An individual applying for entry to the Register under AAT's Regulations or for a licence under the Licensing Regulations.
<i>Associate member</i>	An individual who has satisfied the requirements for associate membership of AAT and registered as an Associate member under the AAT Regulations.
<i>bookkeeping services</i>	Any or all services within <i>Licence Tier 4</i> only as described in Schedule 1 of these Regulations.
<i>appeal</i>	The appeal of any decision to refuse a <i>licence</i> or to impose a <i>specific condition</i> or to terminate a licence.
<i>fit and proper</i>	A person considered to be suitable for entry into the accountancy profession by virtue of their conduct, who has not acted or is not likely to act in a way that poses a risk to the public or is likely to undermine confidence in AAT or its <i>members</i> .
<i>fellow member</i>	A member who has satisfied the requirements for fellow membership of AAT and is Registered as a fellow member under the AAT Regulations.

<i>full member</i>	A member who has satisfied the requirements for full membership of AAT and is Registered as a full member under the AAT Regulations.
<i>licence</i>	A licence to provide <i>accountancy services</i> and/or <i>bookkeeping services</i> to the public under these <i>Licensing Regulations</i> .
<i>member</i>	A person admitted to the membership of AAT in accordance with the provisions of the <i>AAT Regulations</i> where the context so permits), this term includes <i>associate members, full members, and fellow members</i> , whether past or present.
<i>self-employed accountancy services</i>	<p>An associate member, full member or fellow member engaged in public practice by offering or providing accountancy services or bookkeeping services to the public, or holding themselves out to provide accountancy services and/or bookkeeping services to the public as:</p> <ul style="list-style-type: none"> <li>• a sole practitioner; or</li> <li>• a director of a limited company and holds at least 5% of the shares* of the company; or</li> <li>• a partner in any type of partnership arrangement (whether salaried or equity); or</li> <li>• a member of a limited liability partnership (designated and non-designated members); or</li> <li>• a principal in any other corporate entity and holds at least 5% of the shares* of the entity.</li> </ul> <p><i>*Shares belonging to anyone in the member's household or family are treated as belonging to the member</i></p>

## 5. The policy

### Associate, full and fellow membership

5.1. In order to be reinstated as an associate member, full member or fellow member an applicant must:

5.1.1 must meet AAT's *fit and proper* requirements as set out in the following policies:

- (i) *Criminal Convictions* policy
- (ii) *Disciplinary Sanctions* policy
- (iii) *Insolvency* policy

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(iv) *Civil Sanctions* policy

5.1.2 meet the relevant CPD requirement:

- a) *associate members, full members and fellow members*, must provide records of CPD covering activities undertaken in the 12 months prior to the reinstatement application; or
- b) full members required to complete the CPD programme must do so as part of the reinstatement process.

5.1.3 must agree to AAT's membership conditions as set out in the membership renewal.

5.1.4 pay the prescribed fee.

5.2 Where an applicant is providing *self-employed accountancy services*, their application for associate, full or fellow membership will not be accepted until their *licence* application, or a licence exemption application is approved in accordance with the *Licensing Regulations*.

### **Applicable to all**

5.3 An application for reinstatement will be rejected without exception when an applicant has resigned from membership during the course of a disciplinary investigation, until such time as five years has elapsed from the date of resignation, at which point an application may be considered.

5.4. Where paragraph 5.3 above applies, and the period of five years has elapsed, AAT may revisit the circumstances leading up to the applicant's resignation and consider this when determining whether the applicant is a fit and proper person.

5.5. A member applying for reinstatement who has been subject to a disciplinary sanction will have their application considered with due regard to the disciplinary decision in accordance with the *Disciplinary Sanctions policy*.

5.6. All applicants applying to reinstate their membership at any level must comply with the terms set out in AAT's *Membership policy* at all times.

### **Right of appeal**

5.7 Applicants have the right to *appeal* any decisions made under this policy. Appeals will be dealt with in accordance with the *Appeals Regulations*.

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