

Our members have an ethical obligation to comply with relevant laws and regulations in force and avoid any action that may bring disrepute to the profession. This guidance sets out some key requirements of the Companies Act for our members to consider when marketing and promoting their business. It is not intended to provide legal or regulatory advice.

## Signs, stationary, website and promotional material

Companies are required by the [Companies Act 2006](#) to include certain details in business letters, website, and all other business documents and correspondence used by the member or firm for communicating with clients or other parties in hard copy or electronically (including email.) It is a [statutory requirement](#) they include:

- full registered company name (and the fact that it is a limited company or LLP by including 'Limited' or 'LLP' etc.)
- the company registration number
- the company registered address and the address of its place of business, if different.
- where the company is registered (England and Wales, Scotland, or Northern Ireland)

## Trading name

Subject to the law, *Code of Professional Ethics* and the following guidance, a member may practice under whatever name or title it sees fit as long as the name is not prohibited or does not mislead the public. For example, where:

- the term "accountancy" or "tax advisors" is used but the member is only qualified and regulated to provide bookkeeping services.
- the business is based in the UK, but it is describing itself as 'international' when it does not operate overseas. Similarly, using "Associates" in a business name where they are operating as a small sole practitioner.
- the business name is that of the company that went into liquidation or dissolved, or a name so similar that would suggest an association with that company.
- there is a risk that the business name could be confused with the name of another organisation or brand, even if the member could lay justifiable claim to the name.
- the [Articles of Association](#) forbids the use of any AAT designation or distinguishing letters (such as AATQB, MAAT or FMAAT) within the business name

- any description, such as 'chartered', 'chartered accountants' or 'audit' is used but the licensed member or business is neither and therefore not authorised to do so. These terms cannot be adopted by anyone or any firm as there are strict rules governing the eligibility of use in the UK.

If you are [a sole practitioner](#), you can trade under your own name or you can choose a different business name. If you choose a business name that is not your own name, you must include your own name and the business address on all letterheads and stationery.

## Misrepresentation

The [Code of Professional Ethics](#) imposes an obligation on members to demonstrate 'professional behaviour' at all times. An example of this principle is that in marketing and promoting themselves and their work, members shall be honest and truthful. They may bring the profession into disrepute if they make exaggerated claims for the services, they are able to offer, professional status, the qualifications they possess, or experience they have gained.

No one at a firm should be described by a title, description or designatory letters that they are not entitled to use at any time. If there are multiple principals in the firm, you should ensure that where applicable their title, description or designatory letters are clearly defined

## Registered address

A company must always have a registered office to which all communications and notices should be addressed. You should display a sign showing your firm name, and any other companies using your registered office address, at your registered firm address and wherever your business operates. If you are running your business from home, you do not need to display a sign there. The sign must be easy to read and to see at any time, not just when you are open.

Once registered, a company must remain within the region of registration. You cannot move a company's address from Scotland to England or the other way around for example. Companies are registered in either England, Scotland, Wales, or Northern Ireland. This is due to the differences in law in each region.

## Ethical Helpline

It is important member assess any threats to their compliance and any safeguards needed to be put in place to manage the risks. AAT members can contact our ethical helpline to discuss any specific situations on [+44 \(0\)20 7397 3014](tel:+442073973014) or email [ethics@aat.org.uk](mailto:ethics@aat.org.uk).