



APPLICATION NO:

FOR OFFICE USE ONLY	
Type / Category	
Payment	
Declaration	
Review 1 / Date	
Review 2 / Date	
Approval Date	

**THIRD SCHEDULE  
(Rule 9)**

**APPLICATION FOR PRACTISING CERTIFICATE**

( Please complete form in **BLOCK CAPITAL** letters )

**PERSONAL DETAILS**

Title:  
(Dr / Mr / Ms / Mdm / Others)

Full Name:  
(As per NRIC/Passport)

I/C No:  
(New)

Membership No:

**CONTACT DETAILS**

Should the Postal address provided be different from our current records, please be informed that the Institute **SHALL** change your postal address in its records to the address as provided herein.

Postal Address:

(Postcode) (State)

(Country)

Phone No:  
(Residential)

(Mobile)

Fax No:

E-mail:  
(Personal)

**WORKING EXPERIENCE**

Date		Name and address of Firm/Employer	Post Held
From	To		

**FEEES**

Please enclose an amount of RM 250.00 in payment of the practising certificate annual subscription fee.

Enclosed is an amount of RM 250.00 by :

Cash       Postal Order  
(Ref No.)

Cheque  
(Bank and No.)

Credit Card No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 Visa     Master   
 Expiry date : (\_\_\_\_)(mm)/\_\_\_\_(yyyy)

- For cash payment, applicants must submit the application form personally.
- All Cheques should be crossed 'A/C Payee Only' and made payable to the **MALAYSIAN INSTITUTE OF ACCOUNTANTS**.
- Please note that the Institute's financial year is 1 July to 30 June.

**APPLICATION FOR PRACTISING CERTIFICATE**

I wish to apply for a practising certificate. I hereby state as follows :-

- The above information is correct ;
- I shall commence public practice within six months from the date of issuance of the practising certificate ;
- I shall practice on a full time basis ; and
- I shall notify the Institute should I cease to practice.

**DECLARATION**

I, \_\_\_\_\_

Membership No: \_\_\_\_\_ declare that:

- The above information is true and complete to the best of my knowledge and belief.
- I undertake that, if being granted practising certificate by the Institute, I shall be bound by the provisions of the Accountants Act 1967, the rules and by-laws made there under, and that I shall conduct myself at all times in a manner compatible with my practice in the profession of accountancy.

\_\_\_\_\_  
Signature

Date: \_\_\_\_ (dd)/ \_\_\_\_ (mm)/ \_\_\_\_ (yyyy)

**Please send the completed form, documents and payment to:**

Registrar, Malaysian Institute of Accountants, Dewan Akauntan, 2 Jalan Tun Sambanthan 3, Brickfields, 50470 Kuala Lumpur, Malaysia

Tel No. : 603 2279 9200

Fax No. : 603 2274 1783

Email Address: pc@mia.org.my

<b>FOR OFFICE USE ONLY</b>	
Date of Application Received: _____	Date of Application Approved : _____
Receipt Number: _____	Practising Certificate Number : _____

**INTERPRETATION****2. In these rules, unless the context otherwise requires -**

“member in public practice” means a chartered accountant or licensed accountant who, as a sole proprietor or in a partnership, provides or is engaged in public practice services in return for a fee or reward for such services otherwise than as an employee ;

“public practice services” includes -

- |                                                                 |                                                                                  |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------|
| (a) auditing including internal auditing;                       | (g) costing and management accounting;                                           |
| (b) accounting and all forms of accounting related consultancy; | (h) insolvency, liquidation and receiverships;                                   |
| (c) accounting related investigations or due diligence;         | (i) provision of management information systems and internal controls;           |
| (d) forensic accounting;                                        | (j) provision of secretarial services under the Companies Act 1965 [Act 125]; or |
| (e) taxation, tax advice and consultancy;                       | (k) such other services as the Council may from time to time prescribe.          |
| (f) bookkeeping;                                                |                                                                                  |

**PUBLIC PRACTICE AND PRACTISING CERTIFICATE**

9. (1) A member shall not hold himself out as a member in public practice unless he holds a valid practising certificate issued by the Institute pursuant to the provisions of this rule.
- (2) A member shall be entitled a practising certificate pursuant to the provisions of this rule if –
- (a) the member had at least three years experience in the service of –
- a chartered accountant who is a member in public practice;
  - an accountant in public practice overseas who is a member of one of the recognized bodies specified in Part II of the First Schedule of the Act; or
  - an accountant in public practice overseas who is a member of any other professional bodies as may be recognized by the Council from time to time; or
- (b) the member has at least three years of such other experience in any areas of the public practice services as may be approved by the Council, and the member has complied with the provisions of this rule and such other requirements as the Council may from time to time determine.
- (3) An application for a practising certificate under the provisions of this rule shall be made in the form prescribed by the Council and shall be accompanied by the annual practising certificate fee prescribed in the Schedule.
- (4) The practising certificate shall be in such form as the Council may determine from time to time and shall be issued for a period not exceeding twelve months and ending on the last day of June in any year and shall, subject to subrule (6), be renewed automatically on a year to year basis for a period of twelve months each commencing on the first day of the next following month of July, whereupon the annual practising certificate fee shall become due and payable.
- (5) For a member to retain the practising certificate which has been issued under subrule (2) he must comply with the provisions of this rule and remains in public practice or engages in public practice services full time.
- (6) A member shall cease to be entitled to a practising certificate if he fails to pay the annual practising certificate fee by the last day of December in the year which it becomes due and payable pursuant to subrule (4) unless the Council decide otherwise.
- (7) (a) A member who –
- ceases to be entitled to a practising certificate under the provisions of this rule;
  - fails to commence public practice within six months from the date of issuance of the practising certificate; or
  - does not engage in public practice or undertake any public practice service full time,
- shall automatically cease to have a valid practising certificate and the member shall return his practising certificate to the Institute within fourteen days from the date of cessation for cancellation of the certificate.
- (b) The member whose practising certificate has been cancelled under paragraph (a) may be granted a new practising certificate if he again becomes so entitled under the provision of this rule.
- (8) Any member who is in public practice or is engaged in public practice services and who is in a public accounting firm which holds a valid practising certificate issued by the Institute prior to the coming into operation of these rules, shall be entitled to remain in public practice or engage in public practice services pending the issuance of a practising certificate pursuant to this rule.
- (9) The entitlement under subrule (8) shall only be allowed once the member has made an application for a practising certificate pursuant to subrule (3) by the last day of June in the year these rules come into operation and the member complies with the provisions of the rules.