

[REDACTED]

From: Phil Hall [REDACTED]
Sent: 07 February 2019 21:57
To: Paines, Nicholas (Law Commission)
Cc: Immigration
Subject: "Simplifying the Immigration Rules" consultation

Dear Mr Paines,

Re: "Simplifying the Immigration Rules" consultation

As much of your current consultation is unrelated to Association of Accounting Technicians (AAT), it seemed inappropriate to submit a full response when there is only one issue of concern from our members perspective. AAT had long been recognised by the Home Office and was referenced in the Immigration Rules but appears to have been mistakenly omitted when the rules were last amended.

A small number of our members have received requests from clients who require an accountant's certificate to demonstrate income from self-employment. Regrettably our members are not permitted to provide such information because of an anomaly in the Immigration rules.

Pages 58-61 of the Home Office detailed guidance on family migration

(https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/636618/Appendix_FM_1_7_Financial_Requirement_Final.pdf) includes a comprehensive section on evidential requirements (section 9.6 on page 62) and at 9.61 states;

"(bb) If the business is not required to produce annual audited accounts, unaudited accounts for the last full financial year and an accountant's certificate of confirmation, from an accountant who is a member of a UK Recognised Supervisory Body (as defined in the Companies Act 2006) or who is a member of the Institute of Financial Accountants;"

AAT is not an RSB under the Companies Act 2006 and therefore an AAT member cannot provide such certification. We note that an exemption for the Institute of Financial Accountants, who are also not an RSB under the companies' act, was made and see no reason why AAT should not have been treated similarly.

AAT has over 140,000 members, including over 4,250 AAT licensed accountants who provide accountancy services to more than 400,000 British businesses – almost exclusively SMEs.

AAT regulates its members to some of the highest standards in the profession and is also a full member of the International Federation of Accountants (IFAC).

Relevant CPD is mandatory for all members (something which is closely monitored) and it is also a mandatory requirement for our licensed accountants to have Professional Indemnity Insurance.

Furthermore, AAT is recognised by HM Treasury as a suitable professional accountancy body to supervise its members for the purposes of the Money Laundering Regulations and is regulated by the FCA's Office for Professional Bodies Anti-money laundering Supervision (OPBAS) in this respect.

AAT members are also recognised for signing the *Accountant's Certificate* in support of client's mortgage applications by all major UK lenders.

AAT would not only like to again have the appropriate recognition in the Immigration Rules, but to avoid this problem arising in the future, and further changes being necessitated, suggests that the Home Office rules be simplified to simply state *"any UK based member of the International Federation of Accountants (IFAC)"*

For information, a list of such members is available here:

<https://www.ifac.org/about-ifac/membership/country/united-kingdom>

I trust this information proves of interest and hope you will not hesitate to contact me should you have any queries or require any further information.

Yours sincerely,

Phil Hall

Phil Hall

Head of Public Affairs and Public Policy

Twitter: [@PhilHallAAT](https://twitter.com/PhilHallAAT)

m: [REDACTED]

e: [REDACTED]
w: aat.org.uk



Member of



AAT is a member of the International Federation of Accountants (IFAC).

Our contact numbers are:

General enquiries: 020 3735 2468 (UK) or +44 (0)20 3735 2468 (outside UK)

Interested in studying for AAT qualifications: 020 3735 2434 (UK) or +44 (0)20 3735 2434 (outside UK)

Current students: 020 3735 2468 (UK) or +44 (0)20 3735 2468 (outside UK)

Current F/MAATs: 020 3735 2468 (UK) or +44 (0)20 3735 2468 (outside UK)

Mailing address: 140 Aldersgate Street, London EC1A 4HY

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AAT - Association of Accounting Technicians

Chief Executive: Mark Farrar

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