



Think Ahead

Firm's ATOL reporting accountant registration renewal for 2025

Your 2025 firm's* ATOL reporting accountant registration renewal must be completed online and should be submitted by 15th December 2024 to allow sufficient time for it to be processed before the year-end.

(* The term "firm" encompasses partnerships, limited liability partnerships and limited companies throughout the documentation.)

It is your responsibility to ensure that your online renewal is submitted on time and that you have been issued with the correct registration confirmation email.

Renewals for ACCA members and non-ACCA members who hold individual ATOL reporting accountant registration with ACCA are not required. However, the firm's contact partner/director must complete and return a firm's ATOL online registration renewal on behalf of the firm. Invoices for the 2025 renewal fee for non-ACCA partners/directors (£564) who hold individual ATOL reporting accountant registration with ACCA will be issued under separate cover.

Please ensure that you have read and understood the following documents on our [website](#) before submitting your renewal:

- Continuing Professional Development (CPD) for practising members
- FAQs on the OPBAS levy
- Byelaw 8.

The "Conditions for renewal of a firm's ATOL reporting accountant registration – 2025" is an integral part of the online renewal form. In submitting the online renewal your firm will be agreeing to comply with the undertakings contained in the conditions and to be bound by the Bye-laws and Global Practising Regulations made thereunder (and/or any subsequent regulations replacing or amending, in full or part, these regulations).

ONLINE SUBMISSION

The contact partner/director must submit the firm's ATOL reporting accountant registration renewal online via [myACCA](#), available through our website www.accaglobal.com. The contact partner/director can access [myACCA](#) by entering their ACCA reference number and passcode. If they do not have their ACCA reference number and passcode they can request it via the website.

Once you have logged into [myACCA](#) click 'Start now' and complete each step. You will be asked to complete a key survey application. You can track the process of your application on your [myACCA](#).

THE RENEWAL PROCESS

A firm no longer requiring ATOL reporting accountant registration through ACCA for 2025 must still submit an online renewal with the appropriate non-renewal section completed.

The online renewal process is straightforward and consistent with regulatory requirements. In addition to signing the form, you must submit details of:

- any changes to your firm's name;
- any changes to the partners/directors undertaking ATOL reporting work on behalf of the firm †;
- the current professional indemnity insurance policy of your firm;
- the continuity of practice arrangements for your firm; and
- the number of current ATOL clients.

† Any new partners/directors undertaking ATOL reporting work on behalf of the firm must obtain individual ATOL registration from ACCA and complete the initial application form, available on the ['Practitioner forms'](#) page of our website.

The renewal fee for a firm's ATOL reporting accountant registration renewal for 2025 is £564 for each non-ACCA partner/director*. Once your online renewal has been received and fully processed, we will send you an email to confirm that payment is now required. When you receive the email the simplest and quickest way to make a card payment is online via your firm's myACCA account. You will receive immediate acknowledgement that your payment has been received by ACCA. You can also make a card payment by telephone by contacting ACCA Connect on +44 (0)141 582 2000 once you have received confirmation that the invoice has been raised.

* If your firm contains any non-ACCA partners/directors who hold individual ATOL reporting accountant registration with ACCA they are considered to be an ACCA partner/director for the purposes of calculating the fee for the firm. Invoices for the 2025 renewal fee for non-ACCA partners/directors (£564) who hold individual ATOL reporting accountant registration with ACCA will be issued under separate cover. A firm which fails to submit a renewal, or pay an invoice raised in respect of a renewal, by 31 December 2024, will be subject to a late submission penalty fee of £65 (per firm) in addition to the standard renewal fee and may become liable to disciplinary action.

You should note that confirmation of your firm's ATOL reporting accountant registration renewal cannot be issued until all the firm's ACCA partners/directors have submitted their individual practising certificate renewals and any non-ACCA partners/directors who hold individual ATOL reporting accountant registration with ACCA have paid the non-member fee for 2025. Therefore, to ensure your firm remains eligible to undertake ATOL reporting work on 1 January 2025, you should submit your renewal as soon as possible and certainly by no later than 30 November 2024.

ELECTRONIC CONFIRMATION

ACCA no longer issues paper renewal forms or hard copy certificates. All firm's auditing certificates are now available to download through your [myACCA](#). By moving to an electronic process, we have been able to deliver an improved service to practitioners that is secure and sustainable.

ANTI-MONEY LAUNDERING (AML) SUPERVISORY REGIME FEES FOR 2024/25

ACCA is required to pay an annual levy to OPBAS (Office of Professional Body Anti-Money Laundering Supervision). OPBAS is funded entirely by the professional body supervisors (PBS), of which ACCA is one. The OPBAS levy is a substantial regulatory cost that has arisen because ACCA supervises its practising members for AML in the UK. ACCA believes it is appropriate that the supervised population should bear this additional cost rather than it falling on the membership as a whole.

For 2024/25 the recharge is based on the number of UK practising certificate holders. The recharge in 2024/25 is £35.00 per UK practising certificate holder. The recharge also includes a charge to cover ongoing ACCA operational changes required to address the findings of the OPBAS supervisory assessments.

If you hold a UK practising certificate an invoice for £35.00 has already been raised in your [myACCA](#) account and, as with your practising certificate renewal, should be paid by the end of November 2024.

If your firm has overdue OPBAS levies from previous years you can pay these by bank transfer. Full details are available on our website at <https://www.accaglobal.com/gb/en/member/membership/managing/pay-your-subscription.html>

Please ensure that you quote your firm's ACCA reference number on the payment and email proof of payment/remittance advice to accacopyinvoices@accaglobal.com to ensure swift allocation to the firm account.

The levies in previous years were as follows:

- 2018/19 £13.50 per firm
- 2019/20 £13.50 per firm
- 2020/21 £14.00 per firm
- 2021/22 £14.50 per firm
- 2022/23 £10 per UK practising certificate holder.

If you are the contact partner in more than one firm that was supervised by ACCA for AML in the above years you will need to pay the fees for each firm.

To ensure that your firm remains eligible to be supervised by ACCA for AML purposes you should submit your payment online before 30 November 2024. If you have any questions please visit our [FAQs](#).

Please do not hesitate to contact Authorisation on 0141 (or +44 141) 534 4175 (email authorisation@accaglobal.com) if you require any further information or assistance regarding the renewal of your firm's ATOL reporting accountant registration.