



# Mauritius Institute of Professional Accountants

(Established under Financial Reporting Act 2004)

Mauritius Institute of Professional Accountants

## MEMBERSHIP READMISSION FORM

(For Public Accountants)

### YEAR 2024-2025

#### SECTION A – PERSONAL DETAILS

<b>Title</b>			
<b>Surname</b>			
<b>Forename(s)</b>			
<b>Maiden Name</b>			
<b>Nationality</b>	<b>NIC No.</b>		
<b>Date of Birth</b>	<b>Age</b>		
<b>Gender</b>			
<b>Residential Address</b>			
<b>Phone</b>	<b>Mobile</b>		
<b>E-mail</b>			

#### SECTION B – EMPLOYMENT DETAILS

<b>Name of employer</b>	
<b>Address of employer</b>	
<b>Contact details of employer</b>	
<b>Title/Position at Work</b>	
<b>Sector</b> (Tick as appropriate)	<input type="checkbox"/> Public Practice <input type="checkbox"/> Public Sector <input type="checkbox"/> Accounting/Audit Firms <input type="checkbox"/> Business Industry <input type="checkbox"/> Academia/Education <input type="checkbox"/> Not Active <input type="checkbox"/> Other (Please specify)
<b>Name of Firm/Company in which you are involved as Partner/Director</b>	1.
	2.
	3.
<b>In what capacity are you involved in the Firm/Company specified above</b>	1.
	2.
	3.



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## SECTION C – PROFESSIONAL DETAILS

<b>Professional Accountancy Organisation</b>	
<b>Date of Membership</b>	
<b>Membership Number</b>	
<b>Do you hold a practising certificate from your qualifying Professional Accountancy Organisation? (Where applicable)</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No

## SECTION D – PRACTISING DETAILS

<b>Date you intend to Re - commence practising</b>	
<b>You intend to commence practising as</b>	<input type="checkbox"/> a sole practitioner/director <input type="checkbox"/> a partner/co-director <input type="checkbox"/> both a sole practitioner and a partner/co-director <input type="checkbox"/> an employee of a firm registered with MIPA

## SECTION E – PROFESSIONAL INDEMNITY INSURANCE

<b>Insurance Company</b>	
<b>Policy Number</b>	
<b>Valid up to</b>	
<b>Amount Insured</b>	

## SECTION F – BUSINESS TRANSACTIONS

Please indicate your main personal specialisms with a tick (✓) in the columns below.

1	Management Accounting		11	Planning & Strategy	
2	Financial Management		12	Training or Human Resources	
3	Taxation		13	Practice Management	
4	Internal Audit		14	Global Business	
5	Statutory Audit		15	Administration	
6	Corporate Accounting & Reporting		16	Company Secretarial	
7	Management Consultancy		17	Pensions	
8	Investment Advice		18	Marketing	
9	Insolvency and/ or Recovery		19	Information Technology	
10	Treasury		20	Other ( <i>Please specify</i> )	



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## **SECTION G (i) – AML/CFT ACTIVITIES**

Please indicate if you prepare or carry out transactions concerning the following activities with a tick (✓) in the column below.

	<b>List of Activities as Per Recommendation 22 of the Financial Action Task Force</b>	<b>Yes</b>	<b>No</b>
a)	Buying and selling of real estate		
b)	Managing of client money, securities, or other assets		
c)	Management of bank, savings, or securities accounts		
d)	Organisation of contributions for the creation, operation or management of legal persons such as a company, a foundation, a limited liability partnership or such other entity as may be prescribed		
e)	Creating, operating or management of legal persons or arrangements, and buying and selling of business entities		
f)	Creating, operating or management of legal persons such as a company, a foundation, an association, a limited liability partnership or such other entity as may be prescribed, or legal arrangements, and buying and selling of business entities		
g)	another person to incorporate, register or set up, as the case may be, a company, a foundation, a limited liability partnership or such other entity as may be prescribed		
h)	providing a registered office, a business address or an accommodation, a correspondence or an administrative address for a legal person such as a company, a foundation, a limited liability partnership or such other entity as may be prescribed; or		
i)	acting, or causing for another person to act, as a nominee shareholder for another person.		

**Note: Failure to provide accurate and true information to this section is a breach of section 19J(4) of FIAMLA.**

## **SECTION G (ii) – AML/CFT ACTIVITIES**

Please indicate if your client/s prepares or carries out transactions concerning the following activities with a tick (✓) in the column below.

	<b>List of Activities as Per Recommendation 22 of the Financial Action Task Force</b>	<b>Yes</b>	<b>No</b>
a)	Buying and selling of real estate		
b)	Managing of client money, securities, or other assets		
c)	Management of bank, savings, or securities accounts		
d)	Organisation of contributions for the creation, operation or management of legal persons such as a company, a foundation, a limited liability partnership or such other entity as may be prescribed		
e)	Creating, operating or management of legal persons or arrangements, and buying and selling of business entities		
f)	Creating, operating or management of legal persons such as a company, a foundation, an association, a limited liability partnership or such other entity as may be prescribed, or legal arrangements, and buying and selling of business entities		
g)	another person to incorporate, register or set up, as the case may be, a company, a foundation, a limited liability partnership or such other entity as may be prescribed		



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h)	providing a registered office, a business address or an accommodation, a correspondence or an administrative address for a legal person such as a company, a foundation, a limited liability partnership or such other entity as may be prescribed; or		
i)	acting, or causing for another person to act, as a nominee shareholder for another person.		

**Note: Failure to provide accurate and true information to this section is a breach of section 19J(4) of FIAMLA.**

### **SECTION H – BUSINESS SECTOR**

Please tick (✓) boxes below to indicate the nature of business carried by your organisation.

1	Agriculture, Forestry, Fisheries	
2	Building, Construction, Civil Engineering	
3	Business Services / Consultancy	
4	Catering, Hotels, Tourism	
5	Distribution – Retail and/ or Wholesale	
6	Financial Services / Property – Banking, Insurance, Investment Management Companies, Security Dealing, Property and Real Estate	
7	Food, Drink and Tobacco	
8	Government, Public Sector, Regulatory Bodies etc.	
9	Industry – Tools, Chemicals / Plastics, Textiles, Pharmaceuticals, Domestic Products, Electrical Goods, Electronics, Furniture/ Wood Products, Printing, Packaging	
10	Media – Arts, Entertainment, Publishing, etc.	
11	Utilities – Power, Electricity, Gas, Water Supply	
12	Social Services, Health and Education	
13	Transport Storage, Shipping, Telecommunications	
14	Professional services as defined under the Financial Reporting Act ( Accounting, Auditing Taxation, Bookkeeping, ect...)	
15	Others ( <i>Please specify</i> )	



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## SECTION I – DECLARATION

I hereby declare that:

1. I am a citizen of Mauritius or, being an expatriate, I hold, or I am legally exempted from holding a work permit/occupation/residence permit.
2. I am a compliant member of the Professional Accountancy Organisation from which I have qualified.
3. I declare that I am currently a fit and proper person and have not been convicted or been found guilty of any criminal offence in any country.
4. I have not been subject to disciplinary actions by a Professional Accountancy Organisation/Regulatory Authority.
5. I undertake that, for so long as I am a member, I will observe and comply with the Financial Reporting Act and other laws, rules and regulations, policies, and guidelines issued by MIPA. I confirm that I have read the IFAC Code of Ethics issued by the IESBA for Professional Accountants and comply to same.
6. I confirm that I hold a valid Practising Certificate (where applicable) from my Professional Accountancy Organisation.
7. I hold an up to date Professional Indemnity Insurance or I provide such other financial guarantee as determined by MIPA.
8. I have made arrangements for the continuity of my firm's practice in the event of my death or incapacity.
9. I confirm that I have declared 40 units of CPD to MIPA through its online platform, [www.mipa.mu](http://www.mipa.mu).
10. I hereby authorise the Mauritius Institute of Professional Accountants to contact my registering Institute / Association to disclose more information on the particulars above, if necessary.
11. I enclose herewith the readmission fee in the sum of Rs 5,000 and arrears (if any), and upon approval of the application I undertake to pay the annual fee in the sum of Rs5,000, being dues for the period from 1 July 2024 to 30 June 2025, as detailed below.
12. I, the undersigned, confirm that the details I have given are true and accurate to the best of my knowledge. I understand that a false declaration on this form may lead to disciplinary action against me and/or may invalidate any decision related to the application. If there is a change in my particulars, I undertake to inform MIPA within 30 days of this change.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_



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**SECTION J – FEES**

		Rs	Rs
<b>Public Accountant (PBA)</b>	<b>Readmission Fee</b>	<b>Rs 5,000</b>	
	<b>Annual Fee</b>	<b>Rs 5,000</b>	
	<b>Arrears</b>		
<b>Total Payable</b>			

**SECTION K – DOCUMENTS TO BE SUBMITTED ALONG WITH THE READMISSION FORM****Public Accountant**

- ✓ A copy of a valid Practising Certificate from a Professional Accountancy Organisation (where applicable)
- ✓ Good standing letter from Professional Accountancy Organisation (not dated more than 3 months)
- ✓ A copy of National Identity Card/Passport
- ✓ An updated Professional Indemnity Insurance Cover
- ✓ A copy of Continuity Practice Agreement
- ✓ Curriculum Vitae
- ✓ A copy of Marriage Certificate (if name is different from that on certificate)
- ✓ A copy of Residential/ Occupational/Work Permit (where applicable)
- ✓ Professional level certificate or transcript from Professional Accountancy Organisation
- ✓ Testimonial/Undertaking from employer(s)
- ✓ Evidence of CPD completed

*Note: Failure to provide applicable document(s) at time of registration might result in delays or refusal to process the registration.*