

## **PRACTISING CERTIFICATE APPLICATION FORM (2025/2026)**

The Practising Certificate Application Form (hereinafter referred to as the 'Application Form') contains two parts: Part 1 and Part 2. All Sections, A to I, under Part 1: General Information are COMPULSORY. Sections A to G under Part 2: Supervised are COMPULSORY, and choose 3 out of the remaining 6 Sections, H to M.

You are requested to carefully read the Public Practice Guide and Procedures and the Guidance Notes before completing this form. You are required to submit true, accurate and fair information throughout this Application Form.

### **PART 1 - GENERAL INFORMATION**

#### **Section A - Personal Details**

Membership Registration Number	MRN /
Title (Mr/Mrs/Miss)	
Last Name	
Maiden Name (if applicable)	
First Name(s)	
Nationality	
NIC Number or Passport Number	
Date of Birth	
Age	
Gender	
Residential Address	
Phone Number	
Mobile Number	
Fax	
Email Address	

#### **Section B - Employment Details**

Name of Employer		
Address of Employer		
Contact Details of Employer	Email:	Phone:
Your Title/Position at Work		

Sector (Tick as Appropriate)	Public Practice		
	Accounting/Audit Firm		
	Academic/Education		
	Public Sector/Government		
	Commerce/Business Industry		
	Others (Please Specify)		
Please provide the name(s) of firm/company where you are a shareholder/partner or director	Name of firm/company	Operational/Dormant	Nature of Activities
	1.		
	2.		
	3.		

### Section C - Professional Details

Professional Accountancy Body	
Membership Number	
Date of Membership	
Do you hold a Practising Certificate from your Professional Accountancy Body?	

### Section D - Practising Details

Date you intend to commence practising			
You intend to commence practising as (Tick as Appropriate)	Sole practitioner		
	Partner/director		
	Both a sole practitioner/director and partner/director		
Name of firm(s)/company(ies) in which you intend to practise	1.		
	2.		
	3.		
MIPA Membership Registration Number of above-mentioned Firms/Companies (If any)	1.		

	2.
	3.

#### Section E - Professional Indemnity Insurance

Insurance Company	
Policy Number	
Valid up to	
Amount Insured	
If you practise <u>in more than one firm</u> , please attach PII in respect of each practising status.	

#### Section F - Continuity of Practice Arrangements

Have you made valid arrangements for the continuity of your practice in case of death or incapacity?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Name of practice with which you have made arrangements	
I have attached a copy of such continuity of practice	Yes <input type="checkbox"/> No <input type="checkbox"/>

#### Section G - 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. Others (Please specify)	
-	

## Section H - Business Services

Please indicate with a tick (✓) in the columns below the services you intend to offer	
1. Management Accounting	
2. Financial Management	
3. Taxation	
4. Internal Audit	
5. Statutory Audit	
6. Corporate Accounting & Reporting	
7. Management Consultancy	
8. Investment Advice	
9. Insolvency and/ or Recovery	
10. Treasury	
11. Planning & Strategy	
12. Training or Human Resources	
13. Practice Management	
14. Global Business	
15. Administration	
16. Company Secretarial	
17. Pensions	
18. Marketing	
19. Information Technology	
20. Other (Please specify)	
-	

## Section I – AML/CFT Activities

Please indicate if you prepare or carry out transactions for your clients concerning the following activities with a tick (✓) in the column below		
List of Activities as Per Recommendation 22 of the Financial Action Task Force	Yes	No
1. Buying and selling of real estate		
2. Managing of client money, securities, or other assets		
3. Management of bank, savings, or securities accounts		
4. 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		
5. 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		
6. 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		
7. 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;		
8. acting, or causing for another person to act, as a nominee shareholder for another person.		
<b>Note: Failure to provide accurate and true information to this section is a breach of section 19J of FIAMLA</b>		

## Section J --Type of License

Please indicate with a tick (✓) the type of license you are applying for

<p><b>Non-Audit (General Practice)</b> <input type="checkbox"/></p> <p><i>This license authorises practitioners to provide comprehensive accounting support services, excluding any statutory audit engagements.</i></p> <p><b>Permitted Services Include:</b></p> <ul style="list-style-type: none"> <li>• Preparation of financial and management accounts</li> <li>• General bookkeeping and maintenance of accounting records</li> <li>• Financial reporting for internal and external use (non-audit)</li> <li>• Periodic reconciliations and analysis of financial data</li> <li>• Support with compliance reporting (non-assurance)</li> </ul>	<p><b>Non-Audit (SME-Restricted)</b> <input type="checkbox"/></p> <p><i>This category is limited to servicing Small and Medium Enterprises (SMEs) only, providing foundational accounting services without audit authority.</i></p> <p><b>Permitted Services Include:</b></p> <ul style="list-style-type: none"> <li>• Preparation of financial and management accounts for SME clients</li> <li>• Bookkeeping tailored to SME operations</li> <li>• Internal financial reporting, budgeting, and basic cash flow analysis</li> <li>• Support in preparing financial documents for regulatory submissions (non-audit)</li> <li>• SME-focused financial process improvement and advisory</li> </ul> <p><i>Note: License is strictly limited to entities classified as SMEs under applicable frameworks</i></p>
<p><b>Taxation Practice Only</b> <input type="checkbox"/></p> <p><i>This license is reserved for professionals practising exclusively in the field of taxation.</i></p> <p><b>Permitted Services Include:</b></p> <ul style="list-style-type: none"> <li>• Filing and preparation of income tax, VAT, and other tax returns</li> <li>• Tax compliance and planning advisory for individuals and entities</li> <li>• Representation of clients before the Mauritius Revenue Authority (MRA) and related bodies</li> <li>• Handling tax objections, audits, and penalty negotiations</li> </ul> <p>Guidance on international tax considerations (excluding transfer pricing reports requiring audit opinion)</p> <p><i>Note: License is strictly limited to entities classified as SMEs under applicable frameworks</i></p>	<p><b>Corporate Finance Only</b> <input type="checkbox"/></p> <p><i>Holders of this license may provide specialized advisory services within the domain of corporate finance, excluding all general accounting and auditing functions.</i></p> <p><b>Permitted Services Include:</b></p> <ul style="list-style-type: none"> <li>• Mergers, acquisitions, and business restructuring advice</li> <li>• Valuations for investment, acquisition, or legal purposes</li> <li>• Capital raising advisory (debt and equity instruments)</li> <li>• Financial modeling, forecasts, and feasibility studies</li> <li>• Due diligence in support of corporate transactions</li> </ul> <p><i>Note: License excludes statutory audits and tax compliance services</i></p>



# Mauritius Institute of Professional Accountants

(Established under Financial Reporting Act 2004)

## PART 2 - SUPERVISED EXPERIENCE

### Section A - Educational History

Year of Completion of Tertiary Education	
Name of Qualification (Please attach Transcript)	
Date of Membership with your Professional Accountancy Body	
Please attach transcript	
Have you undertaken any other studies? Please specify and attach evidence	

### Section B - Employment History

Please provide a summary of your employment record in this section. Ensure that you include all supervised experience relevant taking into consideration areas of competence specified in Annex A of the PUBLIC GUIDE AND PROCEDURES.

Name of organisation and nature of business activities <sup>1</sup>	Job Title(s)	Responsibilities	Period	Name of Supervisor:
				MRN:
				Job Title:
				Email Address:
				I have reviewed this section of the Application Form and confirm that the member has held such responsibilities at the firm/company for the stated period. I further consent to MIPA contacting me to verify the information provided in this section. I undertake to inform MIPA of any reason why the member should not be issued with a Practising Certificate.
				Signature:
				Company Seal:

<sup>1</sup> Please continue on a separate sheet for each employer if necessary.



### Section C - Professionalism and Ethics

You are expected to demonstrate professional and ethical behaviour at all times. As a member of a Professional Accountancy Body, you are bound by its Code of Ethics and Conduct, and you are expected to apply ethical standards as set out by the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code). MIPA, as a member of International Federation of Accountants (IFAC) and Pan African Federation of Accountants (PAFA), lays great emphasis on its members respecting and applying high ethical standards. You are to observe the following Principles: Integrity; Objectivity; Professional Competence and Due Care; Confidentiality; and Professional Behaviour.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:

**Section D - Stakeholder Relationship Management**

As a public accountant, you will be required to (i) maintain confidentiality and develop working relationships as well as (ii) establish processes and procedures to attract and screen clients.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title

**Section E –Strategy and Innovation**

The nature of your work as a public accountant will consist of ensuring that you are able to monitor and maintain the quality of service to clients and develop and implement new products and services. This may entail that you have a strong sense of understanding the developments that can be made to your products and services and how you can use technology and innovation to enhance the quality of your products and services and deliver on customer service standards.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:

### Section F –Practice Development

As a member in public practice, you will need to engage with and service clients. It is therefore imperative that you have strong business acumen to set and agree on the fees for your clients. You will also be expected to monitor resources, information and people of your practice and maintain adequate information systems for use in your organisation.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:

**Section G –AML/CFT**

You are expected to be well versed with AML/CFT requirements as well as hold the necessary skills to perform CDD, EDD, Risk Assessment, and so on. You ought to be able to explain AML/CFT matters to clients and provide related advice. Attending to AML/CFT matters and enquiries from the authorities on behalf of clients is a competence that you ought to have.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:

### Section H –Leadership and Management

Developing leadership skills is essential for the effective running of your organisation. Identifying personnel requirements and monitoring and managing the performance of your staff is an ongoing responsibility that you will be expected to have. Your role as a public accountant will also require you to allocate work, assess and provide feedback on the work of staffs in a timely manner.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:

**Section I – Corporate Reporting and Financial Management**

For the purposes of preparing financial and other statements and accounts for clients, as well as providing financial information to clients, you will be expected to have a minimum of corporate reporting and financial management skills.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:

**Section J –Business Advice, Development and Measurement**

You may be expected to provide advice and support to clients for the purposes of meeting their statutory obligations. Therefore, you ought to have a minimum level of knowledge and awareness of statutory requirements and how they relate to your clients. As a public accountant, you may also be called for to provide business strategy, planning and development advice to clients or equally in assisting clients with the evaluation of potential business opportunities. You will need to have adequate knowledge of business planning techniques as well as a clear understanding of political, economical, technological, and social environment to assist you in undertaking appraisal in order to provide sound advice to clients.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:



**Section K – Sustainable Management Accounting**

As a public accountant, you may be expected to develop and implement accounting systems for your clients. This would then entail that you have a clear understanding of their organisation; be able to determine which accounting system would best fit your client's requirements as well as being able to provide training to them on the newly implemented systems. Controlling the expenditure and monitoring the budgets of clients may also be an area that you may be involved in. As such, you would then be expected to be able to monitor and evaluate business performances of your clients.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:



**Section L –Taxation**

You are expected to be well versed with tax requirements as well as hold the necessary skills to perform tax computations and assessment. You ought to be able to explain tax positions to clients and provide tax related advice. Attending to tax matters and enquiries from tax authorities on behalf of clients is a competence that you ought to have.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:

**Section M –Business Consultancy and Internal Review**

In some cases, you may be expected to conduct internal reviews for your clients as well as carry out investigations. You will be then required to hold the necessary skills in terms of being able to gather relevant evidence, perform the necessary analysis of evidence as well as report on your findings and make clear recommendations.

Statement of achievement:

Declaration of Supervisor:

I, ..... (MRN: .....), confirm that the applicant has demonstrated and achieved the above requirements under my supervision. I undertake to inform MIPA of any inaccuracy, misinterpretation and misleading information provided in the statement above. I further consent to MIPA contacting me to verify the information provided in this section.

Signature:

Name of organisation and nature of business activities:

Job Title:

**SECTION N – DECLARATION**

I hereby declare that:

- I am a citizen of Mauritius or hold a valid work/occupational/residence permit
- I am a compliant member of a recognised Professional Accountancy Organisation (PAO)
- I have not been convicted or found guilty of any criminal offence.
- I have not been subject to disciplinary action by any PAO or regulator.
- I will comply with the Financial Reporting Act 2004 and all regulations issued by MIPA.
- I hold an up-to-date Professional Indemnity Insurance or I provide such other financial guarantee as determined by MIPA.
- I have made arrangements for the continuity of my firm's practice in the event of my death or incapacity.
- I confirm that I am up to date with my CPD.
- I authorise MIPA to contact my registering institute/association if necessary.
- I enclose herewith the application fee in the sum of Rs 25,000, and upon approval of the application, I undertake to pay the annual fee in the sum of Rs 5,000, being dues for the period from 1 July 2025 to 30 June 2026, as detailed below
- I confirm all details are accurate and will notify MIPA of any changes within 30 days.

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

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

**SECTION O – FEES**

		Rs	Rs
<b>Public Accountant (PBA)</b>	<b>Application Fee</b>	<b>Rs25,000</b>	
	<b>Annual Fee</b>	<b>Rs 5,000</b>	
<b>Total Payable</b>			

## **SECTION P – DOCUMENT TO BE SUBMITTED**

Please ensure the following are attached:

- Copy of the National Identity Card/Passport
- A change of name certificate (if applicable)
- Copy of Certificate of Character (dated < 3 months)
- Copy of Professional Indemnity Insurance Cover
- Copy of the Continuity Practice Agreement
- A detailed Curriculum Vitae
- Copy of Occupational/Work Permit (where applicable)
- Proof of address (dated < 3 months)
- Professional level certificate or transcript from your PAO
- Good standing letter from your PAO
- Membership Certificate from your PAO
- Testimonial/Undertaking from employer(s)
- Evidence of CPD completed.
- Motivation letter:
  - Why candidates believe he/she is ready for practice
  - Candidate's self-assessment of strengths and areas of improvement

***Note: Missing documents may lead to a delay or rejection of your application.***