

CR 5 – Provisional Members

Issued 8 October 2019



5.1 Purpose

This Regulation sets out the entitlements and obligations of Provisional Members.

5.2 Definitions

Unless expressly defined in this Regulation, capitalised terms used in this Regulation are defined in By-Law 2.

5.3 Compliance Obligations

- (a) In accordance with By-Law 12(e), a Provisional Member undertakes to comply with the requirements of the Supplemental Charter, the By-Laws and the Regulations insofar as they relate to Provisional Members.
- (b) Provisional Members are expected to comply with the ethical and professional standards applicable to Individual Members.
- (c) Provisional Members are subject to disciplinary action and can be sanctioned in accordance with Section 5 of the By-Laws or in accordance with NZICA Rule 13.
- (d) Provisional Members resident in New Zealand must comply with the NZICA Rules. Provisional Members who do not reside in New Zealand but who practice the profession of accountancy in New Zealand may be subject to the NZICA Rules for the purposes of NZICA carrying out its regulatory or disciplinary functions.¹

5.4 Voting

- (a) In accordance with By-Laws 35 and 79(g), Provisional Members are not entitled to vote at Regional meetings or meetings of Members.
- (b) In accordance with NZICA Rule 9.2, Provisional Members are not entitled to vote at any Special General Meeting.

5.5 Regional Council

In accordance with By-Law 90(b), Provisional Members are not entitled to be elected as Regional Councillors or Overseas Regional Councillors.

5.6 Admission

A Provisional Member must meet the applicable admission requirements set out in CR 1.6(a) (Provisional Chartered Accountant), CR 1.7(a) (Provisional Associate Chartered Accountant) and CR 1.8(a) (Provisional Accounting Technician).

5.7 Designation

A Provisional Member may only describe themselves as "a Provisional Member of Chartered Accountants Australia and New Zealand" in a context where their qualifications and experience are being identified, such as in a résumé or curriculum vitae, or in an online profile.

5.8 Post-nominal

Provisional membership does not include any designation involving the use of letters or abbreviations appearing after the individual's name.

¹ The practice of accountancy is not limited to public practice.

5.9 Logo

Provisional Members are not entitled to any use of the CA ANZ logo, or of any other CA ANZ trademarks.

5.10 Fees

- (a) Enrolment in a module of the Chartered Accountants Program will not be possible where a Provisional Member has outstanding provisional membership fees.
- (b) Application for individual membership of CA ANZ will not be accepted from a Provisional Member who has outstanding provisional membership fees.
- (c) Where a Provisional Member applies for and is accepted as an individual Member of CA ANZ in a particular financial year (ended 30 June), their provisional membership fees for that financial year will be credited on a pro rata basis and their membership fee for that financial year will be payable on a pro rata basis.
- (d) Where a person is an Affiliate Member of CA ANZ who is also undertaking the Chartered Accountants Program, their payment of an annual Affiliate membership fee for a financial year will be treated as also satisfying their obligation to pay an annual provisional membership fee for the same financial year. They will not be required to pay both fees.

5.11 Duration

- (a) If a person has been a Provisional Member of CA ANZ for a continuous period of 8 years, they will be automatically resigned from this form of membership.
- (b) If a Provisional Chartered Accountant who has not completed the Chartered Accountants Program has not enrolled in any module for a continuous period of 3 years, they will be automatically resigned from this form of membership.
- (c) Automatic resignation does not prevent an individual from reapplying to the Board for provisional membership.

5.12 Resignation

- (a) A Provisional Chartered Accountant may apply to resign as a Provisional Member if they withdraw from the Chartered Accountants Program.
- (b) No refund of fees already paid in respect of provisional membership for a financial year will be made unless resignations are received prior to the commencement of that financial year (i.e. before 1 July of that year), and the Provisional Member does not have any other amounts owing to CA ANZ.

5.13 Provisional Members in public practice

- (a) Provisional Members are not eligible for a Certificate of Public Practice from CA ANZ.
- (b) Provisional Members are not entitled to offer accounting services to the public in New Zealand in accordance with NZICA Rule 10.4.