

Employing ACCA trainees and members who require Work Permits

The Work Permit Scheme

This document looks at the Business and Commercial (BC) and Training and Work Experience Scheme (TWES) work permits in relation to ACCA trainees and members. These notes should be read in conjunction with the detailed guidance notes provided by the UK Border Agency.

Previously an employer could only apply for a work permit in respect of ACCA trainees and members under the TWES category. Under this scheme, ACCA trainees and members who were not nationals of an EEA country were able to obtain practical experience in England, Scotland and Wales for the purposes of obtaining ACCA membership and/or a practising certificate and audit qualification (where applicable).

However, most work permit applications for ACCA trainees and members that were previously approved under the TWES arrangements can now be considered under the Business & Commercial (BC) category.

An employer should **only** apply for a TWES work permit if the overseas national is **additional to the organisation's normal staffing needs**.

If the person is **not** additional to the organisation's normal staffing arrangements and is **filling a position that would otherwise be filled by a resident worker**, the employer should apply for a BC work permit instead.

It is the employer's responsibility to apply for a work permit on the employee's behalf. A work permit is issued for only **one** employment, normally on a full time basis. It is **not** transferable to a different job or to a different employer.

If work is commenced without a work permit ¹, Home Office landing conditions may be breached resulting in the Home Office asking the overseas national to leave the country.

1. It is a criminal offence under Section 8 of The Asylum and Immigration Act 1996 to employ a person who does not have permission to live and work in the United Kingdom. Before employment commences, the employer should ask the employee to produce an original document that verifies the employee's status (e.g. a documented national insurance number; a British passport; a British birth certificate; or a certificate of registration or naturalisation). It is the responsibility of the employer to ensure that they have seen this document and retained a copy for their files. For avoidance of discrimination, the employer should ensure that all offers of employment are subject to this evidential test. More information can be found at www.ind.homeoffice.gov.uk

Business and Commercial (BC) work permits

Applications for a work permit should be made under the **Business and Commercial (BC)** category if the overseas national is:

- **not** additional to the organisation's normal staffing requirements (i.e. the person is completing essential tasks); and
- is filling a vacancy which would otherwise be filled by a resident worker (i.e. the employer would recruit someone else if they could not use this person).

Most work permit applications for ACCA trainees and members should be submitted under the BC category. Under this category, the achievement of **any** of ACCA's accountancy qualifications and/or a practising certificate and audit qualification (where applicable) is **incidental** to the performance of the job and the application.

The employer is **not required** to submit a training programme to ACCA for assessment and approval as part of a BC work permit application.

Types of application

There are two types of application under the BC category:

- **Tier 1** applications are available for intra company transfers, board level posts, new posts that are essential for inward investment, shortage occupations and sponsored researchers.
- **Tier 2** applications are for posts that do not fall within these categories.

Most applications for a work permit for ACCA trainees and members will fall under Tier 2.

Eligibility Criteria

BC work permits are considered against a number of criteria, including whether:

- there is a genuine vacancy for an employee in the UK;
- the **skills, qualifications and experience** needed to do the job meet specific requirements;
- the person is suitably qualified or experienced; and
- there are suitably qualified or experienced **resident workers** available.

Skills, qualifications and experience

In all cases, the overseas national must have the skills, qualifications and experience to do the job. Work permits are normally issued to people who have

EITHER the following **qualifications**:

- UK degree level qualification or overseas equivalent; or
- Higher National Diploma (HND) level qualification which is relevant to the post on offer; or
- a HND level qualification which is not relevant to the post plus one years relevant work experience at National/Scottish Vocational Qualification (N/SVQ) level 3 or above;

OR the following **skills**:

- at least three years full time experience of using specialist skills acquired through doing the type of job for which the permit is sought. This type of job should be at N/SVQ level 3 or above.

The UK Border Agency will consider individuals who are training towards, or have completed, the following ACCA accountancy qualifications and practising certificates:

Diploma in Financial Management

Certified Accounting Technician (CAT)

ACCA Qualification

ACCA practising certificate

ACCA practising certificate and audit qualification

The employer must provide evidence of the person's academic or professional qualifications. The UK Border Agency will accept:

- copies of Educational and Professional certificates
- copies of ACCA's examination results or exemption statements.

The employer must also provide evidence of the person's relevant work experience.

- a) For ACCA trainees and members **with** previous relevant accountancy experience, the UK Border Agency will accept:
 - statements from past employers on their headed notepaper that verify the person's relevant work experience; or
 - copies of ACCA training records that have been verified by past employers.
- b) For ACCA trainees with **no** relevant accountancy work experience, the UK Border Agency will accept the ACCA registration number.

Availability of suitably qualified or experienced resident workers

The employer must demonstrate that they have advertised the position to resident workers using the most appropriate recruitment method for the job. They must also show why they have been unable to fill the post with a suitably qualified or experienced **resident worker**¹ or one who with extra training could do the job, and therefore need to employ an overseas national².

The employer must give details of their recruitment methods, the number of responses received, the number of people short-listed for interview, and the reasons for not employing each 'resident worker'.

The UK Border Agency will accept copies of advertisements that have been placed:

- in an appropriate national newspaper, professional journal or other appropriate publication; or
- on the ACCA global website, or other appropriate Internet site; or
- with a national accountancy recruitment agency³.

¹ A 'resident worker' is a person who is an EEA national or has settled status in the UK within the meaning of the Immigration Act 1971, as amended by the Immigration and Asylum Act 1999 and the Nationality, Immigration and Asylum Act 2002.

² The employer is not required to search the resident labour market at the extension stage or for a change of employment application where the person is employed in the same occupation.

³ If the employer only uses a recruitment agency, they will normally be expected to justify this decision.

Please note that the UK Border Agency will not accept recruitment advertising using local or regional newspapers, journals, publications, or recruitment agencies.

Employers seeking to recruit ACCA trainees and members can advertise jobs free of charge on our on-line vacancy database. For further information and to register please visit the ACCA website:

http://www.accaglobal.com/employers/resources/recruitment/postajob_registration

Please also read the detailed guidance notes available from the UK Border Agency on the recruitment search.

Length of permits

Work permits can be issued for up to 5 years.

Conditions of employment

Please read the detailed guidance notes available from the UK Border Agency on the conditions of employment.

However, please note the UK Border Agency will accept salary levels that are in line with the salaries quoted in the finance/accounting salary surveys produced by leading UK recruitment agencies.

Training and Work Experience Scheme (TWES) work permits

Applications for a work permit should only be made under the **Training and Work Experience Scheme (TWES)** category if the overseas national is **additional to the employer's normal staffing requirements**.

The number of work permit applications for ACCA trainees and members submitted under the TWES category has declined significantly, as most work permit applications should now fall under the BC category.

The purpose of TWES is to enable individuals to gain skills and experience through work-based learning, which builds on their previous education and training and which they intend to use on their return overseas.

Under this category, the achievement of the Certified Accounting Technician qualification, the ACCA Qualification, and/or an ACCA practising certificate and audit qualification (where applicable), is **integral** to the application.

The employer is **required** to submit a training programme to ACCA for assessment and approval as part of a TWES work permit application.

Eligibility Criteria

TWES work permits are normally issued where there is a genuine need for the overseas national to:

- undertake a period of **work experience**; or
- obtain work-based **training** for a professional or specialist qualification.

The overseas national must be **additional** to the employer's normal staffing requirements. If the person is to fill a position that would otherwise be filled by a 'resident worker' you should apply for a BC work permit.

Training for a professional qualification

Under the TWES category, trainees and members may **only** train for the Certified Accounting Technician (CAT) qualification, the ACCA Qualification; and/or an ACCA practising certificate and audit qualification (where applicable)

Training towards the Diploma in Financial Management is **not** permitted under TWES.

Work permits are only approved for a person to achieve **one** qualification. Please note that training towards the ACCA Qualification and then an ACCA practising certificate is considered as training towards two separate qualifications.

Qualifications

TWES work permits are issued to people who have the following **qualifications**:

- National/Scottish Vocational Qualification (N/SVQ) level 3; or
- any other academic or vocational qualification equivalent to NVQ level 3.

The UK Border Agency will accept:

- a) CAT students who have completed the Intermediate level of the Certified Accounting Technician examinations; or
- b) ACCA trainees who have satisfied the minimum entry requirements for the ACCA Qualification (excluding MSER route); or
- c) ACCA trainees who have completed the ACCA Qualification; or
- d) ACCA members.

The employer must provide evidence of the person's academic or professional qualifications. The UK Border Agency will accept:

- copies of Educational and Professional certificates
- copies of ACCA's examination results or exemption statements.

Trainees who have completed some, or all, of the Certified Accounting Technician or ACCA Qualification examinations must demonstrate a **good examination record** (i.e. no papers failed more than twice).

Training

The employer and the Supervisor should be competent to provide training towards the Certified Accounting Technician qualification, the ACCA Qualification, and/or an ACCA practising certificate, and audit qualification (where applicable).

The UK Border Agency normally expects the employer to be registered or approved by the relevant professional body. The employer must therefore provide evidence that they hold **ACCA Approved Employer – trainee development status** at one of the following levels:

- Silver
- Gold
- Platinum

Employers in public practice must **also** provide evidence that they hold ACCA **Approved Employer – practising certificate development status** for training towards an ACCA practising certificate and audit qualification (where applicable).

Further details on ACCA's Approved Employer programme are available on ACCA's website www.accaglobal.com/employers/approved. Information can also be obtained from the Employer Business Relationships at ACCA UK, tel: +44 (0)20 7059 5810, fax: +44 (0)20 7059 5916, e-mail: info@accaglobal.com.

The training offered should be for a minimum of 30 hours per week. This excludes any time for associated study (where appropriate). It should be completed in the shortest possible time. Examinations must be taken at the earliest possible sitting (where appropriate).

The training must satisfy ACCA's practical experience requirements for the Certified Accounting Technician qualification, ACCA Qualification, and/or an ACCA practising certificate and audit qualification (where appropriate).

For ACCA trainees and CAT students, the employer must provide a copy of the **training programme approved by ACCA**.

The work experience programme should describe the type and level of experience to be gained and how this will be supervised.

For training towards the ACCA Qualification this programme should be referenced to the performance objectives set out in the Trainee Development Matrix. The training programme should ensure that the trainee will meet the minimum performance objectives. For details on the Practical Experience Requirements (PER) for ACCA trainees please visit ACCA's website: www.accaglobal.com/students/training_careers/professional/

For training towards the CAT qualification this programme should be referenced to the units of competence set out in the Technician Training Record. The training programme should ensure that the trainee will meet the minimum units. For details on the practical experience requirements for CAT trainees please visit ACCA's website: www.accaglobal.com/students/training_careers/technician/

Length of permits

Work permits are issued for a specific period on the understanding that the overseas national intends to return overseas at the end of the agreed period. They will not normally be allowed to transfer to work permit employment in Great Britain. The work permit is normally issued for the average time expected to complete training.

Work permits are issued to allow the trainee or member to obtain training, attempt examinations (where appropriate), and complete the required practical experience.

Conditions of employment

Please read the detailed guidance notes available from the UK Border Agency on the conditions of employment.

How to apply for a work permit

For BC and TWES Work Permit applications please go directly to the UK Border Agency website at <http://www.bia.homeoffice.gov.uk/workingintheuk/>
The employer should complete the WP1 form.

For TWES Work Permit applications employers in addition, should complete the following forms for approval by ACCA UK:

- For training towards the CAT qualification or ACCA Qualification:
TP1 training
PE1 training
- For training towards an ACCA practising certificate or ACCA practising certificate and audit qualification:
TP2 training
PE2 training

You should allow at least 10 working days for the assessment of these forms to be completed.

Following approval the employer should complete the WP1 form available from the Border and Immigration Agency.

For further details about **ACCA's procedures** for assessing and approving TWES training programmes or the Approved Employer Schemes please contact:

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