



Chartered  
Institute of  
Taxation  
Excellence in Taxation



Association  
of Taxation  
Technicians  
Practical Tax People

# Continuing Professional Development (CPD)

Regulations and Guidance Notes  
January 2011

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# Regulations

These regulations supersede all previous issues and will apply from 1 January 2011 and should be read in conjunction with the attached Guidance Notes

In these regulations words importing the masculine gender include the feminine gender, words in the singular include the plural and words in the plural include the singular.

## 1 Compliance

- 1.1 These CPD regulations form a part of Professional Rules and Practice Guidelines (PRPG) and compliance is compulsory for all members of the Chartered Institute of Taxation (CIOT) and the Association of Taxation Technicians (ATT) and Advanced Diploma in International Taxation (ADIT) affiliates who undertake any paid or unpaid work in taxation whether in the UK or in any other tax jurisdiction.
- 1.2 Compliance must be self certified annually.
- 1.3 Breach of these regulations may constitute grounds for disciplinary action.

## 2 Annual requirements

- 2.1 CIOT members and ADIT affiliates – a minimum of 90 hours of CPD per calendar year of which not more than 70 hours each year should be reading.
- 2.2 ATT members – a minimum of 45 hours per calendar year of which not more than 30 hours each year should be reading.
- 2.3 All CPD must be particularly relevant to tax and/or beneficial to the member's professional development.
- 2.4 The annual requirement can be met on an averaging basis over any three consecutive years.
- 2.5 Training in law, accounting and financial services, practice management and administration, staff development and IT may be included up to a maximum of one quarter of the total annual CPD requirement.

2.6 Members who are temporarily not working in taxation may suspend CPD subject to the overriding requirement to ensure that their tax knowledge is up to date on returning to work.

### 3 **Records to be kept**

3.1 Members are required to keep a record of all the CPD activities they have undertaken.

3.2 There is no prescribed form for CPD records but members may download sample forms from [CIOT](#) and [ATT](#) websites.

3.3 CPD records must be kept for a minimum of three complete calendar years and CIOT and ATT will make random checks requesting some members to send in their CPD records covering a three year period.

3.4 Members who are subject to disciplinary proceedings must retain their CPD records for the duration of the proceedings. Any investigation into a complaint against a member may include checking the member's CPD records.

### 4 **Additional help**

Additional information is available at [www.ciot.org.uk](http://www.ciot.org.uk) or [www.att.org.uk](http://www.att.org.uk). Further help is available from [membership@ciot.org.uk](mailto:membership@ciot.org.uk) or [cpdenquiries@att.org.uk](mailto:cpdenquiries@att.org.uk)

# Guidance Notes

## Introduction

CPD was first introduced in 1991 and became compulsory in 1996 for all members engaged in the practice of UK taxation. The last revision of these regulations was effective from 1 January 2002. The attached regulations apply from 1 January 2011.

All members and ADIT Affiliates are governed by the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. Whatever members' or ADIT Affiliates' chosen taxation specialisation it is in the interests of the public, their own career and the reputation of CIOT and ATT that they carry out all their professional work with due regard for the technical and professional standards expected. Furthermore, they must be able to demonstrate commitment to the continuing duty to maintain professional knowledge and skill.

## Do I need to undertake CPD?

If you are a CIOT or ATT member or ADIT affiliate working in taxation (whether as a sole practitioner, partner, director, or employee) in practice or as an in-house tax adviser in industry or commerce, you must meet the requirements of the CIOT and ATT CPD Regulations.

## What does 'working in taxation' mean? (Regulation 1.1)

Tax work covers a broad range of activities from routine compliance work to complex tax planning, for example: preparation and submission of tax returns, advice on tax planning, representation and defence of tax payers before authorities and courts and the provision of overall advice, including the implementation of such advice in the area of taxation and the complementary accounting and legal services, which are provided as a Chartered Tax Adviser, or as a Taxation Technician, or an ADIT affiliate, with the intention that another person, body or organisation should rely on such services. For the avoidance of doubt taxation includes, direct taxes, indirect taxes, national insurance and any welfare or other benefits administered by HM Revenue & Customs.

## **Do I have to undertake CPD when I am temporarily not working in taxation? (Regulation 2.6)**

Members may suspend CPD when they are temporarily not working. However, CIOT and ATT encourage them to meet the CPD requirements on a voluntary basis as a means of ensuring that they keep up to date with the ever changing world of taxation. Examples of temporarily not working in taxation are: maternity leave, career break, illness or secondment outside the field of taxation. Time spent off work and limited or no access to training, are factors that will affect your learning objectives and career development plans. In order to minimise the impact and we suggest that:

- If you stop work for up to three months you should make up any CPD shortfall over a period of two calendar years from the date that you return to work.
- If you are temporarily not working for more than three months it is advisable to maintain your CPD at the required levels if possible. However, before you return to work in taxation it is essential that you assess your training needs and plan your CPD and appropriate update training to ensure that your knowledge is up to date.

## **How much CPD should I complete each year? (Regulations 2.1-2.6)**

Members must carry out their professional work with proper regard for the technical and professional standards expected and the minimum annual requirement for CIOT members is 90 hours and for ATT members it is 45 hours. The recommended approach to annual CPD is as follows:

First, assess your training needs taking into account your strengths and weaknesses and set your training objectives to ensure that your knowledge and skills base fits the requirements of your job description.

Second, plan your CPD.

Third, complete and record your CPD

Fourth, assess the effectiveness of the CPD that you have completed, review your own career development plan and revise your CPD plan for next year.

## **Apart from reading, what counts as CPD? (Regulations 2.1 and 2.2)**

Some examples are:

- Attendance at conferences, seminars, workshops, discussions at committee meeting and similar events organised by CIOT or ATT and its branches and similar training organised by other professional bodies, professional firms and companies.

- Learning media including podcasts and computer based training packages.
- Learning at work, such as firms' training meetings, coaching and mentoring.
- Studying for a relevant further qualification.
- Developing and presenting tax relevant training material (as a broad indication up to 4 hours preparation time for every hour of the final presentation would be regarded as a reasonable amount of time in this context, although individual circumstances may differ).
- Writing books, articles and reviews.

A member is entitled to count towards CIOT's and ATT's requirements any tax relevant training undertaken to fulfil the CPD (or equivalent) requirements or recommendations of another professional body of which he is a member.

### **The minimum annual requirement sounds a lot to me, I am not sure that my employer will give me the time off, or pay for training courses. (Regulation 2.1 and 2.2)**

The tax profession is dynamic and the frequent changes in tax legislation make keeping up to date extremely important for both the tax adviser and ultimately for the benefit of the public. Don't forget, more than two thirds of the required hours can be reading and it is likely that you will be able to fulfil your CPD requirements without taking any time off work or attending expensive courses. Also, there are many courses and discussion groups available that are free or have a nominal charge. Look on-line and check your CIOT/ATT local branch programme.

### **What should I do if I cannot meet the requirement one year? (Regulation 2.4)**

It is possible that on account of pressure of work or some other reason you are not able to complete the required level of CPD one year. The regulations permit you to average out the requirement over three consecutive years.

### **Is my CPD requirement reduced if I am only working part-time? (Regulation 1.1)**

In most cases the level of knowledge and skill is the same for part-time work as it is for full-time work. Consider the first step in the CPD training cycle. If you think that your knowledge and skills base can be maintained with a reduced level of CPD and fits the requirements of your part-time work, you should contact [membership@ciot.org.uk](mailto:membership@ciot.org.uk) or [cpdenquiries@att.org.uk](mailto:cpdenquiries@att.org.uk)

## **What records do I need to keep? (Regulations 3.1-3.4)**

We recommend that you download a form from the [CIOT](#) or [ATT](#) websites. However, if you are a member of another professional body, or work for a partnership, or company which requires you to keep CPD records then you may use those records, suitably adapted where necessary. As a minimum, you need to set out:

- Number of hours attained
- On what date
- Details of training activity (including course title and provider where relevant)

It is not necessary to record a breakdown of the reading element in minutes or hours on a daily basis for each on-line or hardcopy publication, although indicating the nature of the publications read and the estimated time spent will be helpful, for example, Tax Adviser x hours per month, HMRC manuals y hours per week, or sundry on-line publications 2 hours per month.

## **I am a member of another professional body in the financial services sector and I comply with their CPD requirements. Do I have to do more CPD? (Regulations 2.1 and 2.2)**

It is very likely that compliance with the CPD requirements of your other professional body and in house training and development programmes operated by employers will count towards and possibly fulfil CIOT and ATT requirements. However, to count towards CIOT's and ATT's purposes the CPD must be relevant to your work in tax and you must comply with the number of 'hours' requirement set out in the regulations.

## **I am a retired tax adviser but I do some unpaid voluntary work for one or two local charities - mainly bookkeeping and gift aid recoveries. Do I have to comply with the minimum CPD requirements? (Regulation 1.1, 2.1 and 2.2)**

You must carry out all your voluntary work with due regard to the technical and professional standards expected. Assess your training needs to ensure that your tax knowledge is up to date in all areas of your work. Your voluntary work may bring you within the CPD regulations. CIOT and ATT are able to exercise some flexibility in the way CPD requirements can be met, so contact [membership@ciot.org.uk](mailto:membership@ciot.org.uk) or [cpdenquiries@att.org.uk](mailto:cpdenquiries@att.org.uk)

## **How do I self-certify my compliance with the minimum requirements of the CPD Regulations each year? (Regulation 1.2)**

All members are required to make a declaration on-line each January. Alternatively a paper version can be downloaded from the websites. The declaration asks you if you are working in taxation, and if so, whether or not you have completed the minimum CPD requirements specified in the regulations in the previous year. Members working in taxation who are unable to comply with the minimum requirements should contact [membership@ciot.org.uk](mailto:membership@ciot.org.uk) or [cpdenquiries@att.org.uk](mailto:cpdenquiries@att.org.uk)