



Practical Tax People  
Association of  
Taxation Technicians



Chartered  
Institute of  
Taxation  
Excellence in Taxation

# Continuing Professional Development (CPD)

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Regulations and Guidance Notes  
November 2016

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# CPD Regulations

In these CPD Regulations (“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. Headings do not affect the interpretation of these Regulations.

These Regulations come into force on 1 January 2017. From this date the Regulations dated January 2011 are no longer in force.

## 1. MEMBERSHIP OBLIGATIONS

- 1.1 These Regulations form a part of [Professional Rules and Practice Guidelines](#) (PRPG)<sup>1</sup>
- 1.2 Compliance with the Regulations 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:
  - 1.2.1 provide tax compliance services, advice, consultancy or guidance in tax including, without limitation, those in private practice, the public sector, commerce, industry or not for profit sector;
  - 1.2.2 do not fall in paragraph 1 above but who use the designation, CTA, CTA (Fellow), ATII, FTII, Chartered Tax Adviser, ATT, Taxation Technician, ATT (Fellow), Taxation Technician (Fellow), ADIT affiliate or International Tax Affiliate of the Chartered Institute of Taxation.
- 1.3 Members will be required to self-certify annually that they have complied with the Regulations.
- 1.4 Breach of these Regulations may constitute grounds for disciplinary action.

## 2. PRINCIPLES OF CPD

- 2.1 CPD is the requirement to maintain and develop skills and competencies necessary to carry out professional and technical duties competently throughout the member’s working life.
- 2.2 Members are required to perform such CPD as is appropriate to their duties, subject to any exemptions set out in the guidance.

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<sup>1</sup> [www.tax.org.uk/professional-standards/professional-rules/professional-rules-and-practice-guidelines](http://www.tax.org.uk/professional-standards/professional-rules/professional-rules-and-practice-guidelines) and [www.att.org.uk/professional-standards/professional-rules/professional-rules-practice-regulations](http://www.att.org.uk/professional-standards/professional-rules/professional-rules-practice-regulations)

2.3 When planning CPD, members need to consider their requirements to comply with the following fundamental principles as set out in [PRPG<sup>2</sup>](#):

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour

2.4 Ongoing adherence to these principles and the requirement to undertake CPD seeks to ensure:

- Protection of the public
- Protection of the reputation of the CIOT and ATT (and the tax profession generally)
- Protection of the member's professional standing

## 3. RECORDING CPD

3.1 The CPD year runs from 1 January to 31 December.

3.2 Members are required to keep a record of all CPD undertaken.

3.3 There is no prescribed form for keeping the annual individual CPD plan and records. Members should be capable of demonstrating from their records that they understand and comply with the Regulations.

3.4 CPD records must be kept for the current year plus a minimum of three previous complete calendar years.

## 4. COMPLIANCE

4.1 The CIOT and ATT consider failure to meet CPD obligations is a breach of membership obligations and could result in referral to the Taxation Disciplinary Board (TDB).

4.2 The CIOT and ATT will make random checks requesting some members to send in their CPD records. These checks may request records covering all three previous years.

4.3 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.

## 5. FURTHER ASSISTANCE

5.1 For further assistance please refer to the guidance notes and case studies which are available at [www.tax.org.uk](http://www.tax.org.uk) and [www.att.org.uk](http://www.att.org.uk). If you have queries please email [membership@ciot.org.uk](mailto:membership@ciot.org.uk) or [cpdenquiries@att.org.uk](mailto:cpdenquiries@att.org.uk).

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2 [www.tax.org.uk/professional-standards/professional-rules/professional-rules-and-practice-guidelines](http://www.tax.org.uk/professional-standards/professional-rules/professional-rules-and-practice-guidelines) and [www.att.org.uk/professional-standards/professional-rules/professional-rules-practice-regulations](http://www.att.org.uk/professional-standards/professional-rules/professional-rules-practice-regulations)

# Guidance Notes

## 1. INTRODUCTION

- 1.1 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 the above Regulations was effective from 1 January 2011. The attached Regulations apply from 1 January 2017 but members may voluntarily adopt them from 1 January 2016.

## 2. WHAT HAS CHANGED IN THIS EDITION?

- 2.1 There are two key changes.
- Recognising the variety of roles our members have, the Regulations now apply to all members either working in tax, or holding themselves out as members whether working in the UK or overseas.
  - The focus for CPD is increasingly on the learning outcome achieved rather than on the number of hours spent. The CIOT and ATT has adopted this approach in line with many other leading professional bodies

## 3. WHAT IS CPD AND WHY IS IT IMPORTANT? REGULATIONS 1 AND 2

- 3.1 CPD is the requirement to maintain and develop the skills and competencies necessary to carry out professional and technical duties competently throughout the member's working life.
- 3.2 The mandatory CPD scheme applying to members of the CIOT, ATT and ADIT affiliates should ensure that members maintain and build on the technical knowledge obtained through their CTA, ATT and ADIT studies and develop the additional skills and technical knowledge required on a variety of subjects as their career progresses. It is recognised that members often progress in a diversity of careers and their CPD needs may evolve in line with their career direction.
- 3.3 Maintenance of relevant competence and adherence to professional standards is necessary to uphold the highest standards of practice and to enhance public confidence in the integrity and quality of professional services offered by those who use the designation CTA, CTA (Fellow), ATII, FTII, Chartered Tax Adviser, ATT, Taxation Technician, ATT (Fellow), Taxation Technician (Fellow), ADIT affiliate or International Tax Affiliate of the Chartered Institute of Taxation.

## 4. WHO NEEDS TO UNDERTAKE CPD? REGULATION 1

4.1 The obligation to undertake CPD applies to two broad groups:

- CIOT or ATT members or ADIT affiliates who provide tax compliance services, advice, consultancy or guidance in tax wherever they work (Regulation 1.2.1).
- All other members who do not provide tax compliance services, advice, consultancy or guidance in tax but who use the designation CTA, CTA (Fellow), ATII, FTII, Chartered Tax Adviser, ATT, Taxation Technician, ATT (Fellow), Taxation Technician (Fellow), ADIT affiliate or International Tax Affiliate of the Chartered Institute of Taxation (Regulation 1.2.2)

## 5. ARE THERE ANY EXEMPTIONS?

5.1 Fully retired members and honorary members not also falling within regulation 1.2.1 are exempt from performing CPD. Any members falling only within regulation 1.2.2 are required to consider their need to perform CPD as relevant to their role.

## 6. WHY ARE MEMBERS WORKING IN TAXATION REQUIRED TO UNDERTAKE CPD? (REGULATION 1.2.1)

- 6.1 In the ever changing world of tax, substantial new legislation is introduced on a regular basis. It is essential that members who provide tax compliance services, advice, consultancy or guidance in tax keep up to date and develop their technical knowledge and skills in order to meet the obligations necessary to enable them to provide appropriate service to their clients.
- 6.2 The Regulations apply to members in practice as well as employees and includes those in private practice, the public sector, commerce, industry or the not for profit sector.
- 6.3 Note that tax compliance services, advice, consultancy or guidance in tax includes complementary accounting and non- reserved legal services 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.
- 6.4 For the avoidance of doubt taxation includes direct taxes, indirect taxes, levies, national insurance and any welfare or other benefits administered by HM Revenue and Customs, devolved tax authorities and overseas equivalents.
- 6.5 References to a member in practice means a member who provides taxation services on a full-time or part-time basis as a sole practitioner, a member of a partnership, a member of a limited liability partnership, a proprietor of an unincorporated body, or a director of, or an employee of, a company providing taxation services in which he or she has a financial interest which represents 5% or more of the equity capital.

## 7. WHY ARE MEMBERS NOT WORKING IN TAXATION REQUIRED TO UNDERTAKE CPD? (REGULATION 1.2.2)

7.1 Members should note that the previous Regulations only required members working in taxation to undertake CPD. Whilst it is recognised that many members move away from traditional tax roles the designatory letters are viewed by the public as indicating a high standard of professional and ethical behaviour through membership of the associated professional bodies. It is therefore important that members holding themselves out as belonging to the CIOT, ATT or ADIT affiliates maintain their CPD in order to uphold the professional standards of these bodies and maintain public trust in those using the designations. In these cases the CPD expected would be the CPD relevant to the member's role.

## 8. WHAT IS MEANT BY THE PHRASE "USE THE DESIGNATION"? (REGULATION 1.2.2)

8.1 "Use of the designation" means the use of any of the following after the name of the individual:

CTA, CTA (Fellow), ATII, FTII, Chartered Tax Adviser, ATT, Taxation Technician, ATT (Fellow), Taxation Technician (Fellow), ADIT affiliate or International Tax Affiliate of the Chartered Institute of Taxation.

8.2 This includes but is not limited to use of the above letters and terms on business stationery, websites, emails and social media.

8.3 Please note that honorary members who use the designatory letters are not required to undertake CPD unless they fall within the definition in regulation 1.2.1.

## 9. WHAT ARE THE ANNUAL CPD REQUIREMENTS? (REGULATIONS 1.3 AND 3)

9.1 CPD requirements must be met over a CPD year. The CPD year commences on 1 January and ends on 31 December each year. The requirements during a year are as set out in steps one to three below.

### 9.2 Step One – Planning

9.2.1 Members must carry out their professional work with proper regard for the technical and professional standards expected and, based on this, members should consider their CPD objectives each year and consider CPD opportunities available to them.

9.2.2 In determining what is appropriate CPD, members should plan based on existing knowledge, skills and competencies that need to be maintained to carry out duties competently on an ongoing basis. In addition they should consider areas identified for development as a result of, for example, changing legislation, career changes and aspirations or employer and client feedback.

### 9.3 Step Two – Undertaking CPD (Regulation 2.2)

- 9.3.1 CIOT, ATT members and ADIT affiliates will meet requirements by;
- Undertaking appropriate CPD activities as set out under step one in their annual CPD plan; or
  - Performing such CPD as is appropriate to their duties. Members need to be able to substantiate why they consider the CPD undertaken meets the requirements.
- 9.3.2 CPD covers a broad range of activities. Members should include an element of [professional standards material](#)<sup>3</sup> in their annual CPD.
- 9.3.3 The trend amongst professional bodies is to move away from the hours based approach to CPD compliance and to require members to plan their CPD requirements and effectiveness based on the individual member’s circumstances. If members move away from the hours based approach they should be aware that this does not change the requirement to undertake CPD. The CPD hours based approach (in 2016 CIOT 90 hours, ATT 45 hours) which has been used historically will satisfy the requirements under the new Regulations provided it is relevant to the work undertaken by the member (it is recognised that members generally exceed the current hours requirements).

### 9.4 Step Three– Outcome of CPD

- 9.4.1 Having recorded the CPD undertaken during the year members should consider the outcome and effectiveness of the CPD undertaken. This may lead to the preparation of the individual CPD plan for the next year.

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3 [www.tax.org.uk/professional-standards](http://www.tax.org.uk/professional-standards) and [www.att.org.uk/professional-standards](http://www.att.org.uk/professional-standards)

# 10. WHAT ACTIVITIES COUNT AS CPD?

10.1 Any CPD undertaken needs to be relevant to your role. Some examples include:

- Attendance at branch talks, conferences, seminars, workshops, discussions at committee meetings 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.
- Technical discussions on client matters, new legislation and case law.
- Studying for a relevant further qualification.
- Developing and presenting relevant training material.
- Writing books, articles and reviews.
- Reading technical journals such as Tax Adviser.
- Researching the answer to a technical query
- Reading material relevant to your role such as anti-money laundering or data protection guidance.
- Reading professional standards material e.g. [Professional Rules and Practice Guidelines](#) and [Professional Conduct in relation to Taxation](#).
- Non tax technical subjects such as practice management, "soft skills" and IT skills as relevant to your role.

# 11. QUERIES

Members are likely to have a number of queries in relation to meeting their CPD requirements and a number of questions and the answers are set out below.

## 11.1 I have prepared a plan of the CPD I think will meet my requirement for the year but how do I know if the CIOT/ATT will agree that this meets my CPD requirements?

- 11.1.1 A number of case studies are attached to this guidance and give an indication of acceptable CPD undertaken. These case studies may not however reflect your needs in your role. The CIOT/ATT would expect an individual to plan and undertake CPD with due care and attention to the technical and professional standards expected of them.
- 11.1.2 Where on review of a member's CPD records it is felt that CPD requirements have not been met, the CIOT/ATT will work with you on an action plan to ensure CPD is brought back to the required standards. In the case of ongoing failure to meet CPD requirements the member may be referred for disciplinary action.
- 11.1.3 Please note that the CIOT/ATT consider that it will be very rare for members to have no requirement to undertake CPD.

## **11.2 I would like to undertake CPD but I am not sure that my employer will give me the time off, or pay for training courses.**

- 11.2.1 Members are required to perform such CPD as is appropriate to their duties. There will be elements of your work which will count towards CPD. For those not working in a tax related role there may be limited need to undertake CPD. However members working in taxation are reminded that 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. There are many courses and discussion groups available that are free or have a nominal charge. Check your CIOT/ATT local branch programme and look on-line for suitable training. Whilst many low cost options are available, do also consider the fact that attendance at conferences and courses can be an efficient way of bringing your knowledge up to date.
- 11.2.2 Most employers recognise the benefits of a skilled and motivated workforce and are supportive of an appropriate amount of investment in staff development. We would hope that members will be able to agree an appropriate level of CPD that is acceptable to employers.

## **11.3 What should I do if I plan my CPD but cannot meet the objectives I have set out?**

- 11.3.1 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 in one year. However it may be that the performance of your everyday work will comprise activities such as technical research that will count towards your CPD activities. Where you have not been able to undertake the required CPD one year you should aim to rebalance it the following year. For members who continue to record their CPD hours you will be considered to have met CPD requirements if you average out the requirement over three consecutive years.

## **11.4 What records do I need to keep? (Regulations 3.1 to 3.3)**

- 11.4.1 We recommend that you download a form from the [CIOT](#) or [ATT](#) websites<sup>4</sup>. 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. At a minimum we would expect a record to show:

- The date CPD was undertaken
- Details of learning or activity (including course title and provider where relevant)

We expect members to be able to explain why the level of CPD undertaken is appropriate.

- 11.4.2 Whilst there has been a move away from the hours based requirement for CPD the form gives you the option of recording the hours spent on training and it may be helpful to record this. 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 z hours per month.
- 11.4.3 Additional guidance is included below for certain categories of members. There are also a number of case studies at the end of this guidance setting out examples of good CPD records for members in different circumstances including:
- Principal of a tax practice/professional firm, an employee of a tax practice/professional firm
  - Members working in commerce and industry
  - Members working in a management role

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<sup>4</sup> [www.tax.org.uk/cpd-forms](http://www.tax.org.uk/cpd-forms) and [www.att.org.uk/members/professional-standards-ethics/continuing-professional-development-cpd](http://www.att.org.uk/members/professional-standards-ethics/continuing-professional-development-cpd)

- Lecturers and/or writers
- Public sector staff
- A member working in a role which involves no tax in any respect but continues to use the CTA Designation
- Retired members
- Members of other professional bodies, including those in the financial services or legal sectors
- Part time workers
- Workers outside the UK

## **11.5 Do I have to undertake CPD when I am temporarily not working?**

- 11.5.1 Members may suspend CPD when they are temporarily not working. However, the 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. This is particularly important where the member will be returning to a role where tax knowledge is required. Examples of temporarily not working are: maternity leave, career break or illness. Time spent off work and limited or no access to training, are factors that will affect your learning objectives and career development plans.
- 11.5.2 In order to minimise the impact we suggest that you consider whether you are going to maintain CPD throughout the period when you are temporarily not working or undertake a more intensive CPD programme on returning to work as either approach is acceptable. If you are taking up a new role you should consider whether any additional CPD will be required to enable you to carry out your duties effectively.

## **11.6 I am a member of another professional body and I comply with their CPD requirements. Do I have to do more CPD?**

- 11.6.1 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 requirements the CPD must be relevant to your work. Where you work in a predominantly tax related role you should ensure that any additional CPD is undertaken to ensure your tax knowledge is appropriate to the role you are undertaking. Please refer to the attached case studies which give further helpful information.

## **11.7 Is my CPD requirement reduced if I am only working part-time?**

- 11.7.1 In most cases the level of knowledge and skill is the same for part-time work as it is for full-time work. You may even need to consider whether you need to do more CPD if you are in the office on a limited basis and therefore receiving less on the job training. Consider the first step in the CPD training cycle and ensure your planned CPD will ensure you meet the technical and professional standards expected in your role. 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 plan your CPD accordingly. Please refer to the attached case studies which give further helpful information.

## **11.8 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 CPD requirements?**

- 11.8.1 You must carry out all your voluntary work with due regard to the technical and professional standards expected of members. Assess your training needs to ensure that your knowledge is up to date in all areas of your work. Please refer to the attached notes which give further helpful information.

**11.9 I am a retired tax adviser and assist family and friends only with their tax returns. Do I have to comply with the CPD requirements?**

11.9.1 The CIOT and ATT do not consider that members solely assisting their family and friends must perform CPD provided that they are not paid for the work and do not hold themselves out to HMRC or their family and friends using the designatory titles.

**11.10 I do no taxation work but want to continue to use my designatory letters after my name. What CPD should I do?**

11.10.1 You should undertake CPD with due regard to the technical and professional standards of any work you perform. It is not practicable to provide definitive guidance given the wide range of possible circumstances in which a member might wish to use their designatory letters outside taxation work (although some case studies for some situations that have been discussed with the CIOT/ATT are given in section 12). It may be the case that, after due consideration, you conclude that no or only minimal CPD is required to meet the technical and professional standards expected in your work. While CPD that is not related to working in taxation is beyond the review scope of CIOT/ATT inspection teams, if you claim that minimal CPD is appropriate to your circumstances you may be required to explain why this is the case.

11.10.2 Members who are not working in tax may wish to consider maintaining their tax related CPD in the event of a return to a tax related job in the future.

**11.11 I am a retired tax adviser and do no work at all, do I have to comply with the CPD requirements?**

11.11.1 Fully retired members are exempt from undertaking CPD.

**11.12 I am an honorary member, do I have to comply with the CPD requirements?**

11.12.1 Honorary members are exempt from undertaking CPD unless they fall within the definition in regulation 1.2.1.

**11.13 How do I self-certify my compliance with the requirements of the Regulations each year? (Regulation 1.3)**

11.13.1 All members are required to make a declaration on-line as part of their annual return. Alternatively a paper version can be downloaded from the websites. The declaration asks you if you have completed your CPD obligations.

**11.14 If members have any queries they should contact [membership@ciot.org.uk](mailto:membership@ciot.org.uk) or [cpdenquiries@att.org.uk](mailto:cpdenquiries@att.org.uk).**

## 12.CASE STUDIES – COMMENTS ON CPD FOR THOSE IN PARTICULAR CIRCUMSTANCES

**12.1 Principal of a tax practice/professional firm, an employee of a tax practice/professional firm**

12.1.1 This guidance is for those members of the CIOT/ATT whose primary role is that of providing tax advice or tax compliance services to clients of their practice or firm.

- 12.1.2 Your CPD may be focussed on maintaining and developing your tax technical knowledge in the areas of taxation that are your personal specialisation (if you have such a specialisation), and a general awareness of developments in areas of taxation outside the scope of any personal specialisation. Being aware of general developments is important to the extent that it is appropriate to highlight to clients the areas of taxation you are not advising on, and/or suggest additional advice from appropriately experienced colleagues or other practitioners.
- 12.1.3 Depending on your role in your practice or firm, relevant CPD might include business topics other than tax technical topics, such as business management (e.g. finance, human resources, non-tax legal matters, quality and risk management) and building knowledge of the industries in which your clients operate, with a view to better understanding their tax requirements and business environment.
- 12.1.4 Setting a plan at the start of the year or your firm's performance measurement period should help identify any specific CPD needs associated with your career development plan. This will be a "living" document that can be updated and adapted as the year progresses and new CPD opportunities are identified.
- 12.1.5 For example, the following objectives might form part of such a plan at the start of the year for different types of individual:
- 1) My firm will be developing a specialist team to advise on capital allowances claims. I wish to be part of that team, and need to build my knowledge of construction work and case law and practice in capital allowances.
  - 2) I wish to recruit a new tax manager to advise on inheritance tax – I need to update myself on employment law around staff selection, and will undertake an online learning course
  - 3) My organisation requires me to remain up to date on anti-money laundering, financial crime and independence matters – I will undertake the firm's learning events on these topics
  - 4) I will attend CIOT branch events, and in particular, a Finance Act update to support my business as a general practitioner providing a wide range of tax advisory and compliance services, principally to small businesses.
- 12.1.6 As the year progresses, record the activities that you undertake to meet your objectives. For example in the first quarter of the year:
- 1) 8 January - Managing employees within the law - online module, 1 hour
  - 2) 20 February - prepared and presented internal technical meeting to discuss updates to PRPG and the impact on our practice – 3 hours
  - 3) 1 March – reviewed Capital Allowances Act and relevant case law prior as part of performing a capital allowances review of a client's new office property – 4 hours
  - 4) 14 April - Finance bill update – firm's own or externally provided workshop, 4 hours
  - 5) Weekly – reading technical updates from firm's technical department, Tax Adviser and other journals – 1 hour per week

## **12.2 Members working in commerce and industry**

- 12.2.1 This guidance is for members of the CIOT/ATT working in commerce and industry, whose focus is maintenance of your technical knowledge relevant to the duties of your employment. The breadth of technical topics you might wish to include will depend on whether your responsibilities are broad (e.g. the head of a large department responsible for the management of all the employer's tax responsibilities) or a relatively narrow capacity (e.g. payroll tax manager). Members are encouraged to include an element of non-tax topics specific to understanding the industry in which they operate.

- 12.2.2 You may of course wish to maintain a broad based knowledge and awareness of tax topics outside the duties of your current role, to support flexibility of personal development and mobility.
- 12.2.3 Depending on your role in industry, relevant CPD might include business topics other than tax technical topics, such as auditing and accounting updates and business management (e.g. finance, human resources, non-tax legal matters, and other industry specific topics).
- 12.2.4 Setting a plan at the start of the year or your firm's performance measurement period should help identify any specific CPD needs associated with your career development plan. This will be a "living" document that can be updated and adapted as the year progresses and new CPD opportunities are identified.
- 12.2.5 For example, the following objectives might form part of such a plan at the start of the year for different types of individual:
- 1) My employer has acquired a new subsidiary in America. I will have responsibility for managing the relationship with our US tax advisers, and will undertake some general awareness training on US taxes to help me perform this role.
  - 2) I wish to recruit a new payroll tax manager – I need to update myself on employment law around staff selection, and will undertake an online learning course
  - 3) My organisation requires me to remain up to date on anti-money laundering, financial crime data protection law – I will undertake the externally provided learning events on these topics
  - 4) I will attend CIOT branch events, and in particular, Commerce and Industry Group events, to support my knowledge of practical tax matters and to discuss them with fellow tax practitioners.
- 12.2.6 As the year progresses, record the activities that you undertake to meet your objectives. For example in the first quarter of the year:
- 1) 8 January - Managing employees within the law - online module, 1 hour
  - 2) 10 February - read updated PRPG and new CPD guidance – 3 hours
  - 3) 16 February– attended employer's group training day for all payroll administrators – 6 hours
  - 4) March – Reviewed tax legislation and HMRC manuals ahead on new law relevant to year-end accounts preparation in April – 4 hours
  - 5) 14 April - Finance bill update –externally provided workshop, 4 hours
  - 6) Weekly – reading technical updates sent by professional advisers, and reading Tax Adviser and other journals – 1 hour per week

### **12.3 Members working in a management role**

- 12.3.1 Members whose principal duties involve the management of a professional firm practising taxation, or members using their CTA, ATT or ADIT qualification in any business are required to undertake CPD. While the basic CPD requirements are those of members in practice, or in industry, as appropriate, the proportion of that CPD that relates to tax technical topics should be determined with regard to the proportion of time you spend in giving tax advice, relative to your management duties. In particular, as a professional it is still incumbent on you to ensure that you are in position to carry out your role having regard to the Professional Rules and Practice Guidelines (PRPG) of the CIOT and the ATT.

- 12.3.2 It is likely that the type of CPD that is appropriate for you will be different to that required of someone in a technical role. The key to determining what is relevant or not will be to look at the requirements of your particular role, and PRPG.
- 12.3.3 At the start of each year you should consider making a draft plan setting broadly what objectives you need to achieve in order to perform your role, and remain compliant with PRPG. This will be a “living” document and the detail can be added at a later date as the year progresses and what you need to achieve becomes clearer.
- 12.3.4 For example, the following objectives might form part of your plan at the start of the year:
- 1) My organisation will be undertaking an offshoring project during the next year – I need to refresh myself on best practice on managing change, and ensure that we treat our existing employees fairly.
  - 2) I’m aware that a new version of PRPG is likely to be published during the next year and I need to familiarise myself with the changes – possible reading/online course?
  - 3) My organisation requires me to remain up to date as regards money laundering, bribery and data protection – online learning for refresher?
  - 4) Whilst my role is not tax technical, I do need an awareness of what is happening in the tax world – reading Tax Adviser and Tax Journal, and attendance at a Finance Act seminar.
- 12.3.5 As the year progresses you can add the activities that you undertake to meet your objectives. For example, the following types of activity may be relevant.
- 1) Course attendance – Managing Employees within the Law (6 hours)
  - 2) Online learning module – Data Protection (1 hour)
  - 3) Course attendance – Managing Organisational Change (6 hours)
  - 4) Reading – Tax Adviser on a monthly basis, and Tax Journal on a weekly basis
  - 5) Reading – Latest version of PRPG
  - 6) Online webinar – anti bribery rules (1 hour)
  - 7) Course attendance – Finance Act update (6 hours)

## 12.4 Lecturers and/or writers

- 12.4.1 This guidance is for those members of the CIOT/ATT whose primary role is that of lecturing or writing and does not involve working in a compliance or advisory role for clients.
- 12.4.2 As a professional it is still incumbent on you to ensure that you are in position to carry out your role having regard to the Professional Rules and Practice Guidelines (PRPG) of the CIOT and ATT, and therefore compliance with the CPD rules is still required. It is likely that the type of CPD that is appropriate for you will be different to that required of someone in a technical role. The key to determining what is relevant or not will be to look at the requirements of your particular role, and PRPG.
- 12.4.3 At the start of each year you should draw up a draft plan setting broadly what objectives you need to achieve in order to perform your role, and remain compliant with PRPG. This will be a “living” document and the detail can be added at a later date as the year progresses and what you need to achieve becomes clearer.

12.4.4 For example, the following objectives might form part of your plan at the start of the year:

- 1) There are two new courses that I need to present this year, Capital Gains Tax Reliefs and Inheritance Tax Planning – research required to write the programme and notes, with peer review.
- 2) I have been commissioned to write a chapter of a reference book for use by practitioners on an area in which I am familiar – research needed to ensure my existing knowledge is up to date and ensuring that I include all of the latest developments.
- 3) I need to present a number of courses aimed at preparing students for examinations which I have presented previously – review the changes in case law, legislation and practice to ensure the lectures are relevant and up to date. Also ensure that I am up to date with changes to the exam syllabus and any changes to the examination format and structure.
- 4) I'm aware that a new version of PRPG is likely to be published during the next year and I need to familiarise myself with the changes – possible reading/online course?

12.4.5 As the year progresses you can add the activities that you undertake to meet your objectives. For example, the following types of activity may be relevant.

- 1) Course attendance - Finance Act Update (6 hours)
- 2) Reading – Finance Bill/Act and updating relevant lecture notes
- 3) Online seminar – Capital Gains Tax Reliefs (1 hour)
- 4) Online seminar – Inheritance Tax Planning (1 hour)
- 5) Writing lecture notes on above two topics and delivering lectures (10 hours)
- 6) Reading – Tax Adviser on a monthly basis, and Tax Journal on a weekly basis
- 7) Reading – Latest version of PRPG
- 8) Evening presentation – OMB Joint CIOT/ICAEW programme (1 hour)
- 9) Reviewing the CIOT prospectus
- 10) Online webinar – anti money laundering (1 hour)

## **12.5 Public sector staff**

12.5.1 This guidance is for those members of the CIOT/ATT whose primary role is working in the public sector e.g. the Treasury, HMRC or other government departments.

12.5.2 It is incumbent on you to ensure that you are in a position to carry out your role having regard to technical and professional standards requirements and employer guidance e.g. that of the Civil Service or a Local Authority. The key to determining what is relevant or not will be to look at the requirements of your particular role.

12.5.3 At the start of each year you should draw up a draft plan setting broadly what objectives you need to achieve in order to perform your role. This will be a “living” document and the detail can be added at a later date as the year progresses and what you need to achieve becomes clearer.

12.5.4 For example, the following objectives might form part of your plan at the start of the year:

- 1) Technical CPD is required to ensure I can identify new areas of risk where tax may not have been accounted for correctly
- 2) I'm aware that a new version of PRPG is likely to be published during 2016 and I need to familiarise myself with the changes – possible reading/online course?

- 3) Customer queries mean that I need to continue to maintain CPD in relation to customer service best practice.
- 4) To draft new guidance for the new legislation to be put in place.

12.5.5 As the year progresses you can add the activities that you undertake to meet your objectives. For example in the first quarter:

- 1) Attendance at 2/3 CIOT local branch events (1 ½ hours each)
- 2) Attendance at specific ad hoc internal tax technical events (2 hours)
- 3) Attendance at the internally run Conference (5 hours)
- 4) Attendance at monthly internal technical issues meetings designed to keep staff up to date with recent developments. (1 hour per month)
- 5) Reading of Tax Adviser Magazine (1 hour weekly)
- 6) Reading of Tax Technical monthly updates prepared internally and externally (1.5 hours weekly)
- 7) Reading – Latest version of PRPG (2 hours)
- 8) Online courses and seminars (3 hours)

## 12.6 Other cases

### 12.6.1 A member working in a role which involves no tax in any respect but continues to use the CTA Designation

- 12.6.1.1 Members who are no longer working in tax but still wish to use the CTA designation may be called upon to substantiate their compliance with the CPD rules.
- 12.6.1.2 The key obligation is to consider whether any CPD is needed to carry out the role, having due regard to the technical and professional standards required. Some members having done so may conclude that a nil return can be filed.
- 12.6.1.3 There are a number of possible variations to this so you need to consider the CPD relevant to your own role

### 12.6.2 Retired members

- 12.6.2.1 Members who have retired from their principal occupation, but still provide taxation advice and support to businesses and members of the public are required to perform CPD appropriate to maintaining their ability to provide those services, given the continuing development of tax law and practice.

### 12.6.3 Members of other professional bodies, including those in the financial services or legal sectors.

- 12.6.3.1 Members of other professional bodies or employers with CPD obligations may find that the CPD they perform meets the requirements of more than one professional body. However, the CIOT's and ATT's focus is taxation, and the scope of their qualifications (including the ADIT) is to equip members to practice and work in this field. In order to meet the CIOT's and ATT's CPD requirements, sufficient regard should be had to taxation topics in undertaking CPD, relevant to the taxation content of the individual's role or scope of practice, notwithstanding the fact that the member may have CPD obligations to other professional bodies or employers.

#### **12.6.4 Part time workers**

12.6.4.1 Members who work on a part time or reduced hours basis are not automatically permitted to reduce their CPD requirements in proportion to their working hours. In fact, in order to maintain and develop their technical knowledge, part time workers often have to maintain their CPD at a level similar to that of full time workers, or increase it, if their working hours result in reduced exposure to tax technical topics in the normal course of their work.

#### **12.6.5 Workers outside the UK**

12.6.5.1 Members working outside the UK are not relieved of their obligation to undertake CPD. However, the tax technical aspects of the member's CPD can reflect the tax jurisdictions in which they advise. For example, CIOT and ATT qualified members who relocate overseas to practice tax of the country to which they move, may undertake their CPD based on the tax laws of that country, or the relevant international principles for topics such as Transfer Pricing.