How up to date are your continuing professional development (CPD) records?

General Features

01 March 2019

Updated CPD Regulations came into force for all members of the ATT and CIOT on 1 January 2017. 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.

It is mandatory for all those CIOT or ATT members or ADIT affiliates who:

- provide tax compliance services, advice, consultancy or guidance in tax wherever they work; and
- all other members who do not provide tax compliance services, advice, consultancy or guidance in tax but who use the designations after their name (for example CTA, ATT, or ADIT affiliate).

As a member you must carry out such CPD as is appropriate to your duties, subject to any exemptions set out in the guidance and keep a record of all CPD undertaken. There is no prescribed form for keeping the annual individual CPD plan and records but you should be capable of demonstrating from your records that you have met your obligations under the Regulations. The CIOT and ATT provide a CPD form on the websites (refer to the links at the end of this article) which you may find useful. We will be carrying out an audit of CPD compliance during spring 2019 and some members will be asked to submit their records.

It may be a good time to check that your records are up to date and readily available. If you have any questions regarding your CPD obligations please see the

websites for the CPD Regulations and associated guidance can be found on the CIOT website and the ATT website or email us at standards@ciot.org.uk or standards@att.org.uk.