Your CPD requirements: key reminders

Briefings



23 October 2024

The key points for complying with your continuing professional development obligations.

Who is in scope?

The CIOT and ATT require all members (including ADIT Affiliates) working in tax *and* all those who are not working in tax but who use their designations (CTA, ATT, ADIT and other variations) to assess and perform CPD appropriate to their duties. There are no set minimum number of hours and no stipulations regarding structured versus unstructured CPD, and a wide variety of activities count as CPD.

You can find full details of the regulations and guidance on our websites: CIOT at www.tax.org.uk/cpd_regs_guidance and ATT at www.att.org.uk/CPD.

CPD and your Annual Return

Members must indicate if they are compliant with the CPD regulations in their Annual Returns (open for submission mid-November). If you are not working in 2024, you can answer ‘Yes’ to meeting your CPD requirements in the upcoming return.

Your record keeping and the CPD Annual Audit

Remember that recording your CPD is a requirement! Every spring, a range of members are selected to provide their records as part of the CPD annual audit. Please don’t delay in responding if you are selected in 2025, as those who do not provide their records or an explanation as to why no CPD is required will be fined and can be referred to the Taxation Disciplinary Board. We issued three fines for £350 each in 2024.

Where we see members with poor records provided in response to the audit request, we have some concerns that these have been created after the CPD year has ended.

Members should be recording their CPD regularly throughout the year to ensure they have full records available if they are requested. Those members with poor records are given information on how to improve records and their records will be checked again in future years.

Records can be kept in any reasonable format, including those used to meet other professional bodies’ requirements. Our CPD form for 2025 is available now at: tinyurl.com/5a86czbr.

Professional Standards, AML and CPD

You must comply with the principles set out in Professional Rules and Practice Guidelines at tinyurl.com/446v4dap and in Professional Conduct in Relation to Taxation where relevant to your role at tinyurl.com/3zubnebw. We do expect to see Professional Standards CPD being regularly undertaken in a member’s records together with Anti-Money Laundering training where relevant. Is it in yours?

CIOT and ATT CPD resources

Our primary educational purposes mean that we provide free and ‘at cost’ CPD resources (part of the value of member subscriptions). These include branch events, website guidance, online webinars and in-person workshops or conferences on a range of topics, including non-tax technical and professional standards areas. CPD

resources are listed on our websites: www.att.org.uk/cpd_materials and www.tax.org.uk/cpd_materials.

Do you have any questions on your CPD requirements? Don’t hesitate to get in touch with us at cpd@tax.org.uk.