Understanding your CPD requirements

Briefings

December 2026



27 November 2026

CIOT and ATT explain members continuing professional development obligations, including record keeping, Annual Returns and the importance of maintaining appropriate training.

The CIOT and ATT require all members (including ADIT Affiliates) working in tax, and those not working in tax who use their professional designations (CTA, ATT, ADIT and other variations) to assess and undertake continuing professional development (CPD) appropriate to their duties.

There is no set minimum number ofhours or requirement to distinguish between structured and unstructured CPD. A wide variety of activities can counttowards CPD, as indicated in the regulations and guidance for ATT at tinyurl.com/542d3hkr and for CIOT at www.tax.org.uk/cpd_regs_guidance.

CPD and your Annual Return

Members are asked to confirm their compliance with the CPD regulations in their Annual Returns, which are now open for submission and due by 28 February 2027. Please ensure you answer correctly. Further guidance is available in our FAQs for ATT at tinyurl.com/vnwj7cwa and for CIOT at tinyurl.com/52xsjydb.

If you have met your CPD obligations, please answer Yes in the Annual Return. You can also answer Yes if any of the following circumstances applied to you in2026:

- You were not working in tax and werenot using your professional designations.
- You were on extended leave due to family, health or personal reasons.
- You were fully retired. This means undertaking no paid work at all, whether tax-related or otherwise. You should contact the Membership team at membership@tax.org.uk to update your status for future years.

Your records and the CPD annual audit

Recording your CPD is a membership requirement. Every spring, a selection of members are asked to provide their records as part of the CPD annual audit. Please respond promptly if you are selected in 2027, as failure to do so may result in a fine and referral to the Taxation Disciplinary Board. In 2026, three fines of £350 each were issued.

Where we see poor records, one of our concerns is that these have been compiled afterwards when members can no longer fully recall the CPD undertaken. We strongly recommend updating your records regularly. Members who submit poor records will be audited again in an upcoming year.

We provide downloadable CPD record templates, but records can be kept in any reasonable format, including those used tomeet other professional bodies requirements. Templates are available from ATT at www.att.org.uk/cpd-forms and CIOT at www.tax.org.uk/cpd_forms.

Professional standards, AML andnon-technical CPD

We have provided a range of sample CPD record extracts covering different areas of learning, including professional standards updates, non-technical learning, technical learning and anti-money-laundering (AML) training. These are provided as examples of what wemight expect to see in good records. Examples are available from ATT at tinyurl.com/z3kksxr3 and from CIOT at tinyurl.com/yz5a695b.

If you have AML training requirements under the Money Laundering Regulations, it is important that you include this activity in your CPD records. For more information, see our webinars for ATT attinyurl.com/bddkrhcp and for CIOT at tinyurl.com/3y7zyc2x.

CIOT and ATT CPD resources

We provide both free and at cost CPD resources as part of the benefits available to members. These include branch events, website guidance, online webinars and in-person workshops and conferences covering a range of topics.

Further information is available fromATTat tinyurl.com/2z88x8h5 andfrom CIOT at www.tax.org.uk/cpd_materials.

If you have any questions on your CPDrequirements, please contact us at standards@tax.org.uk.