

# Reviewing annual continuing professional development requirements

## General Features

04 November 2021

**CIOT and ATT members are reminded of the need to meet the requirements of the continuing professional development regulations for the year to 31 December annually, so it is timely to review the position during November.**

As we approach 31 December 2021, members are reminded that it is important that they have met their continuing professional development (CPD) requirements for the year. Now is a good time to review CPD undertaken to date and consider whether any further actions are required this year. Consider also what CPD may be relevant for the forthcoming year to 31 December 2022.

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).

Members coming within the scope of the regulations are required to perform such CPD as is appropriate to their duties. Where members have a non-tax role but use their designations, they still need to perform CPD. The CPD regulations and guidance are available on the CIOT website ([www.tax.org.uk/cpd\\_regs\\_guidance](http://www.tax.org.uk/cpd_regs_guidance)) and the ATT website ([www.att.org.uk/cpd](http://www.att.org.uk/cpd)).

Members often think of meeting their CPD requirements through structured learning such as training courses and webinars. However, reading technical journals, technical research, mentoring and coaching, and training on professional standards and anti-money laundering material can all constitute CPD. We appreciate that COVID-19 restrictions may have prevented members from attending face to face training but given the wide range of resources available online we consider that for most members it is still possible to meet the CPD requirements. In order to assist members, the CIOT and ATT are developing webpages which include CPD material that may be useful in meeting CPD requirements (see [www.tax.org.uk/cpd\\_materials](http://www.tax.org.uk/cpd_materials) and [www.att.org.uk/cpd\\_materials](http://www.att.org.uk/cpd_materials)). Please note that the CIOT and ATT does not recommend particular providers or provide any certification that the CPD meets the requirements of the CPD regulations.

Please ensure that you keep your CPD records up to date. This means that if you are selected as part of the annual CPD audit and are asked to submit your CPD records, you have them to hand. The CPD record form provided by the CIOT ([www.tax.org.uk/cpd\\_forms](http://www.tax.org.uk/cpd_forms)) and ATT ([www.att.org.uk/cpd](http://www.att.org.uk/cpd)) can be a useful tool. If members have any queries in relation to the CPD regulations, please do not hesitate to contact the Professional Standards team by email: [standards@ciot.org.uk](mailto:standards@ciot.org.uk) or [standards@att.org.uk](mailto:standards@att.org.uk).