



**Chartered
Institute of
Taxation.**

Continuing Professional Development (CPD)

Regulations and Guidance Notes

December 2022

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CPD Regulations

These regulations come into force on 1 January 2023.

DEFINITIONS FOR THE PURPOSES OF THESE REGULATIONS

'Firm' means a sole practitioner; a partnership; a limited liability partnership or a body corporate or unincorporated.

'Member' means a member of the Chartered Institute of Tax (CIOT) or the Association of Taxation Technicians (ATT), including ADIT Affiliates (individuals who have passed the ADIT exams and have subscribed to become an ADIT).

'Pro bono work' means, for the purposes of these regulations and related guidance, professional work undertaken voluntarily and without payment (although all reasonable expenses may be reimbursed). Pro bono work in this context does **not** include services provided by a **firm** at no charge as part of a business development or other commercial initiative.

'Student' means a student registered as such for the time being with the CIOT or ATT. CIOT students who are members of ATT are within the scope of the CPD regulations.

'Taxation Disciplinary Board' means the independent body set up to run the complaints and disciplinary scheme for the CIOT and ATT.

'Taxation services' are services in relation to taxation and include the preparation and submission of tax returns, advice on tax planning, representation and defence of taxpayers before authorities and courts and the provision of overall advice, including the implementation of such advice, in the area of taxation and the complementary accounting and legal service, which are provided, as a chartered tax adviser or as a taxation technician, with the intention that another person, body or organisation should rely on such services. For the avoidance of doubt taxation includes direct taxes, indirect taxes, NIC and any welfare or other benefits administered by HMRC (and any further measures introduced under future legislation).

1 MEMBERSHIP OBLIGATIONS

1.1 These regulations form a part of Professional Rules and Practice Guidelines (PRPG).¹

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 work providing **taxation services** (which includes complementary accounting and legal services) including, without limitation, those in private practice, the public sector, commerce, industry or not for profit sector; or

1.2.2 do not fall in paragraph 1.2.1 above but who use the designation, CTA, CTA (Fellow), ATII, FTII, Chartered Tax Adviser, ATT, Taxation Technician, ATT (Fellow), Taxation Technician (Fellow) or ADIT.

1.3 **Members** receiving an annual return will be required to self-certify annually on that return that they have complied with the regulations or offer an explanation as to why they have not complied. Self-certification

¹ <https://ciotmktgprodeun.azureedge.net/professional-rules-and-practice-guidelines> and <https://www.att.org.uk/members/professional-standards-ethics/professional-rules-practice-regulations>

can be subject to checks following submission of the annual return or through periodic sample checks to members for CPD records.

1.4 A 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 assess and perform such CPD as is appropriate to their duties, subject to any exemptions set out in the guidance.

2.3 Honorary members not also falling within regulation 1.2.1 are exempt from performing CPD.

2.4 Where **pro bono work** is undertaken, and members are using the designations (regulation 1.2.2) they remain within scope of the CPD regulations and are required to undertake appropriate CPD in respect of this work. Therefore, if CPD is **not** being undertaken they must **not** hold themselves out as **members** by use of the designations (apart from those who are honorary members). Where the designations are not being used **members** are still required to consider whether CPD would be beneficial for the protection of the recipient of the services and the member. The **member** must be transparent with those they provide services to where no CPD is being undertaken.

2.5 Retired members are not required to do CPD unless they undertake **pro bono work**, in which case, they must follow the procedure set out in 2.4.

2.6 When planning CPD, **members** need to consider their requirements to comply with the following fundamental principles as set out in PRPG²:

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

2.7 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, ATT and ADIT Affiliate status 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.

² <https://ciotmktgprodeun.azureedge.net/professional-rules-and-practice-guidelines> and <https://www.att.org.uk/members/professional-standards-ethics/professional-rules-practice-regulations>

- 3.2 **Members** are required to keep a record of all CPD undertaken.
- 3.3 There is no prescribed form for keeping the CPD 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 to be a breach of membership obligations and could result in referral to the **Taxation Disciplinary Board** (TDB).
- 4.2 The CIOT and ATT will make checks requesting some **members** 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 below. If have any queries they should email standards@ciot.org.uk or standards@att.org.uk.

Guidance Notes

1 INTRODUCTION

- 1.1 These regulations apply from 1 January 2023. The previous iterations are available on the website. CPD can include a wide range of material which supports a member's work and is not restricted to tax technical training.

2 WHAT HAS CHANGED IN THIS EDITION?

- 2.1 This 2022 edition includes minor updates to the previous regulations and guidance. This includes clarification of the requirements for pro bono work and retired members. There is an increased emphasis on the fact that CPD relates not only to tax technical material and does not only consist of face to face formal training sessions. Members are encouraged to consider the wealth of CPD available to them to ensure they continue to maintain and develop the skills and competencies necessary and in particular should refer to paragraphs 10.1 and 10.2. Information on sources of CPD is available on the CIOT website [here](#)³ and the ATT website [here](#)⁴.

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

- 3.1 CPD is the maintenance and development of the skills and knowledge 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' careers often progress in a variety of ways and their CPD needs may change over time.
- 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), or ADIT.

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 work providing taxation services (which includes complementary accounting and legal services) wherever they work (regulation 1.2.1); or
 - All other members who do not work providing taxation services but who use the designation CTA, CTA (Fellow), ATII, FTII, Chartered Tax Adviser, ATT, Taxation Technician, ATT (Fellow), Taxation Technician (Fellow), ADIT (regulation 1.2.2).

³ <https://ciotmktgprodeun.azureedge.net/continuing-professional-development-cpd-materials>

⁴ <https://www.att.org.uk/continuing-professional-development-cpd-materials>

As set out in regulation 2.4 pro bono work also comes within scope of the regulations where a member is holding themselves out through use of the designations.

5 WHO DOES NOT NEED TO UNDERTAKE CPD?

- 5.1 Honorary members not also falling within regulation 1.2.1 are exempt from performing CPD.
- 5.2 Members undertaking pro bono work (for example for family and friends or a voluntary role such as advising a charity on tax and accounts related matters) are not required to undertake CPD provided they are not using the designations. However, members are required to consider whether CPD would be beneficial for the protection of the recipient of the services and the member. Where they consider it is not required it would be good practice to keep a note of the matters considered and why the member has reached this conclusion. Where no CPD is undertaken the member must be transparent and must make the recipient of the advice aware that that is the case.
- 5.3 Retired members who no longer work providing taxation services or use their designations in any other role are not required to undertake CPD. However, where retired members are undertaking pro bono work they must follow the procedure set out in regulation 2.4. See also 5.2 above.
- 5.4 Students who are not also a member of either the ATT or CIOT are not within the scope of the Regulations. An ATT member studying for the CTA exams is therefore within scope. ATT or CTA students may of course be members of other professional bodies and will need to meet those professional bodies' CPD requirements.

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

- 6.1 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 non-tax role or the pro-bono work they are undertaking whether tax related or not.

7 WHAT IS MEANT BY THE PHRASE "USE OF THE DESIGNATION"? (REGULATION 1.2.2)

- 7.1 "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), or ADIT.
- 7.2 This includes but is not limited to use of the above letters and terms on business stationery, websites, email and social media.

7.3 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.

8 WHAT ARE THE ANNUAL CPD REQUIREMENTS? (REGULATIONS 1.3 AND 3)

CPD requirements must be met over a CPD year which starts on 1 January and ends on 31 December

8.1 *Step One – Planning*

8.1.1 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.

8.1.2 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.

8.2 *Step Two – Undertaking CPD (Regulation 2.2)*

8.2.1 CIOT, ATT members and ADIT Affiliates will meet requirements by 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.

8.2.2 CPD covers a broad range of activities. Members should include an element of professional standards material⁵ in their annual CPD.

8.3 *Step Three – Outcome of CPD*

8.3.1 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.

9 WHAT ACTIVITIES COUNT AS CPD?

9.1 CPD should cover the topics needed to maintain and develop skills and competencies appropriate to the member's duties. CPD will not relate only to tax technical material and if members are within the scope of the regulations because of use of the designations it may be the case that they have no tax technical CPD requirement. Topics to be considered for inclusion:

- Tax technical areas which the member is involved with eg personal tax, corporation tax, R&D etc
- General tax technical awareness courses to ensure awareness of other areas of relevance
- HMRC material
- Professional standards material e.g. Professional Conduct in Relation to Taxation

⁵ <https://ciotmktgprodeun.azureedge.net/ciot-professional-standards> and <https://www.att.org.uk/professional-standards>

- AML and economic crime
- Professional skills and behaviour e.g. report writing
- Cyber security and GDPR e.g. ICO website material
- Equality, diversity and inclusion
- Practice management e.g. employment law

9.2 CPD can be accessed in a number of different ways and does not need to always be undertaken in person. For example there has been much more use of online webinars and resources (triggered by the COVID pandemic). Use of a wide range of sources of CPD material will continue to be important moving forward. Information on sources of CPD is available on the CIOT website [here](#)⁶ and the [ATT](#)⁷ website here. Some examples of the ways of undertaking CPD are set out below:

- Branch webinars or meetings.
- Conferences, seminars, workshops, discussions at committee meetings and similar events organised by CIOT or ATT and its branches or similar training organised by other professional bodies, professional firms and companies.
- Learning media including podcasts and computer based training packages (such as webinars and e-learning).
- 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 the member's role such as anti-money laundering guidance or professional standards material e.g. Professional Rules and Practice Guidelines and Professional Conduct in relation to Taxation.

10 QUERIES

10.1 **If a member has prepared a plan of the CPD they think will meet their requirements for the year how will they know if the CIOT and ATT will agree?**

⁶ <https://ciotmktgprodeun.azureedge.net/continuing-professional-development-cpd-materials>

⁷ <https://www.att.org.uk/continuing-professional-development-cpd-materials>

- 10.1.1 The CIOT and ATT would expect an individual to plan and undertake CPD with due care and attention to the technical and professional standards expected of them.
- 10.1.2 Where on review of a member's CPD records it is felt that CPD requirements have not been met, the CIOT and ATT will work with them 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 to the Taxation Disciplinary Board.
- 10.1.3 Please note that the CIOT and ATT consider that it will be very rare for members to have no requirement to undertake CPD (other than those who are exempt, refer to guidance note 5.).
- 10.2 **What is the position where a member would like to undertake CPD but they are not sure that their employer will give them the time off, or pay for training courses?**
- 10.2.1 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.
- 10.2.2 Members are required to perform such CPD as is appropriate to their duties. There will be elements of a member's work which will count towards CPD (eg research towards finding a technical answer for a client query). For those not working in a tax related role the focus of CPD may be different. 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. Members should check their CIOT and ATT local branch programme and look on-line for suitable training. Many low cost options are available. Members should also consider the fact that participation in conferences and courses (face to face or virtual) can be an efficient way of bringing their knowledge up to date.
- 10.3 **What should a member do if they have planned their CPD but cannot meet the objectives they have set out?**
- 10.3.1 Whilst a member may not have met the objectives they set out, they may still find that they have performed CPD as is appropriate to their duties. It may be that the performance of everyday work includes activities such as technical research or training colleagues that will count towards CPD. Where a member has not been able to undertake the required CPD one year they should aim to rebalance it the following year.
- 10.4 **What records do members need to keep? (Regulations 3.1 to 3.3)**
- 10.4.1 We recommend that members download a form from the [CIOT](https://ciotmktgprodeun.azureedge.net/cpd-forms)⁸ or [ATT](https://www.att.org.uk/members/professional-standards-ethics/continuing-professional-development-cpd)⁹ websites. However, if they use alternative forms (for example another professional body or their firm) please note that at a minimum the CIOT/ATT would expect a record to show:
- The date CPD was undertaken
 - Details of learning or activity (including course title and provider where relevant)
- Members are expected to be able to explain why the level of CPD undertaken is appropriate.
- 10.5 **Does a member have to undertake CPD when they are temporarily not working?**

⁸ <https://ciotmktgprodeun.azureedge.net/cpd-forms>

⁹ <https://www.att.org.uk/members/professional-standards-ethics/continuing-professional-development-cpd>

- 10.5.1 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/parental leave, career break (see 10.6 below) or illness.
- 10.5.2 After any break a member must bring their knowledge sufficiently up to date to resume activities. In order to minimise the impact, we suggest that members consider whether they are going to maintain CPD throughout the period when they are temporarily not working or undertake a more intensive CPD programme on returning to work as either approach is acceptable. If taking up a new role a member should consider whether any additional CPD will be required to enable them to carry out their duties effectively.
- 10.6 **The Annual Membership Return asks for further information for members not working in tax. What is meant by a career break here and what are the CPD requirements when on a career break?**
- 10.6.1 The term career break here ordinarily means those who are taking an extended break from work (those still working but not in tax should answer the question on the annual return to indicate they are working in another sector). Examples of career breaks include a time spent away from the workplace because of family responsibilities or taking a break to travel.
- 10.6.2 Those taking a career break are not within the scope of the regulations but should refer to the advice included in 10.5 above.
- 10.7 **Where a member is also a member of another professional body and they comply with their CPD requirements, do they have to do more CPD to meet the CIOT or ATT requirements?**
- 10.7.1 It is very likely that compliance with the CPD requirements of a member's other professional body and in-house training and development programmes operated by employers will count towards, and possibly fulfil, the CIOT and ATT requirements. It is important that members review the position and ensure they meet the requirements of both the other professional body of which they are a member and the CIOT and ATT requirements. Where a member works in a predominantly tax related role they should ensure that sufficient CPD is undertaken so their tax knowledge is appropriate to the role they are undertaking.
- 10.8 **Are the CPD requirements reduced if a member is only working part-time?**
- 10.8.1 In most cases the level of knowledge and skill is the same for part-time work as it is for full-time work. Members working part time may even need to consider whether they need to do more CPD as they have less day-to-day exposure to learning opportunities.
- 10.8.2 A member should consider the first step in the CPD training cycle and ensure their planned CPD will enable them to meet the technical and professional standards expected in their role. If they think that their knowledge and skills base can be maintained with a reduced level of CPD and this fits the requirements of their part-time work, they should plan their CPD accordingly.
- 10.9 **If a member does no taxation work but wants to continue to use their designatory letters after their name what CPD should they do?**
- 10.9.1 CPD should be undertaken with due regard to the technical and professional standards of any work the member performs. 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. It may be the case that, after due consideration, they conclude that no or only minimal CPD is required to meet the technical and professional standards expected in their work. While CPD that is not related to working in

taxation is beyond the review scope of CIOT/ATT inspection teams, if a member claims that minimal CPD is appropriate to their circumstances they may be required to explain why this is the case.

10.9.2 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.

10.10 **What is meant by pro bono work?**

10.10.1 The definition of **pro bono** work set out in the regulations is 'professional work undertaken voluntarily and without payment (although all reasonable expenses may be reimbursed). **Pro bono work** in this context does not include services provided by a **firm** at no charge as part of a business development or other commercial initiative.'

10.10.2 It is recognised that those benefiting from the work may decide to provide a gift in kind to the member without them seeking or agreeing to this. As a guide, provided it is worth less than £100 per annum in aggregate per voluntary post the work may continue to come within the definition of **pro bono work** for the purposes of these regulations.

10.11 **If a retired tax adviser does some pro bono work for a local charity and for family and friends, do they have to comply with the CPD requirements?**

10.11.1 Where **pro bono work** is undertaken regulation 2.4 sets out the procedure to be followed.

10.11.2 Retired members using the designations are required to undertake CPD (regulation 1.2.2).

10.11.3 If CPD is not being undertaken the individual must not therefore hold themselves out as a member by use of the designations. They are required to consider whether CPD would be beneficial for the protection of the recipient of the services and the member. Where they consider it is not required it would be good practice to keep a note of the matters considered and why the member has reached this conclusion. Where no CPD is undertaken the member must be transparent and must make the recipient of the advice aware that that is the case.

10.12 **Where a member is employed as a tax adviser but also does some pro bono work for family and friends, do they have to comply with the CPD requirements?**

10.12.1 Members must comply with CPD requirements in relation to the work they undertake as an employed tax adviser.

10.12.2 Where **pro bono work** is undertaken members should follow the procedure set out in relation 2.4. Where they are using the designations they remain within scope of the CPD regulations. Assuming the member's work as an employee is similar to the pro bono work being undertaken for family and friends then the CPD undertaken for their employment is likely to maintain competence for the pro bono work. If the work is not similar they will need to undertake appropriate CPD to ensure they are competent.

10.12.3 Where the member is not using the designations and undertakes **pro bono work** they are required to consider whether CPD would be beneficial for the protection of the recipient of the services and the member. Where the member considers it is not required it would be good practice to keep a note of the matters considered and why they have reached this conclusion. Where no CPD is undertaken the member must be transparent and must make the recipient of the advice aware that that is the case.

- 10.13 **A member has been asked to provide gift aid advice to a local charity during work hours to raise the profile of the firm. Do they need to do CPD in relation to this work?**
- 10.13.1 CPD must be undertaken as the services provided relate to the provision of tax compliance services through employment. The work does not come within any exemption for pro bono work because **pro bono work** does not include services provided by a firm at no charge as part of a business development or other commercial initiative.
- 10.14 **Do retired tax advisers have to comply with the CPD requirements?**
- 10.14.1 Retired members are not required to undertake CPD. However, where retired members are undertaking **pro bono work** they must follow the procedure set out in 2.4 and should also see 10.11 above.
- 10.15 **Do honorary members have to comply with the CPD requirements?**
- 10.15.1 Honorary members are exempt from undertaking CPD unless they fall within the definition in regulation 1.2.1.
- 10.16 **Where an individual becomes a member part way through the year and they are asked to confirm CPD compliance or to provide records, is that for the whole calendar year or from the date they became a member?**
- 10.16.1 Members in this situation need to confirm compliance and maintain CPD records from the date they became a member.
- 10.17 **Are members of another professional body studying for ATT/CIOT exams exempt from the CPD requirements?**
- 10.17.1 Individuals who are not a member of the CIOT or ATT are not required to meet these regulations. They will need to meet the requirements of any other body of which they are a member.
- 10.17.2 Members of ATT are not exempt from the ATT CPD regulations when studying for CIOT exams although those studies are likely to fulfil the ATT CPD requirements.
- 10.18 **How does a member self-certify compliance with the requirements of the regulations each year? (Regulation 1.3)**
- 10.18.1 All members are required to make a declaration that they have complied with their CPD obligations as part of their annual return.
- 10.19 **If members have any queries they should contact standards@ciot.org.uk or standards@att.org.uk.**