

CPD Committee Meeting 04/02/14

Certified Tax Adviser (CTax) – CPD Requirements

Certified Tax Adviser Certificate Renewal Policy

1. Certified Tax Advisers who hold certificates may have them renewed on an annual basis, by doing the required CPD and paying the appropriate fee as set down from time to time.
2. If an individual has not completed their overall requirement for CPD(as set by their institute) in any year they will not be eligible to apply for renewal of their Certified Tax Adviser Certificate regardless of the required Tax hours being completed.
3. If an individual has not paid their annual subscription they will not be eligible to apply for renewal of their Certified Tax Adviser Certificate.
4. The required CPD is 5 Structured Hours in Tax (this is part of their overall CPD requirement and not in addition to it) to be done in the calendar year immediately preceding renewal. Thus in the first year after graduating, the Certificate will be automatically renewed. Subsequent year's renewals will be contingent on the 5 hour rule.
5. Where an individual fails to renew their certificate in a particular year, they may have it renewed in the following year, subject to 10 hours tax CPD being done in the previous 2 years before renewal, of which a minimum of 5 hours must be done in the year immediately preceding renewal.
6. If an individual fails to renew their certificate for 2 consecutive years, 15 hours tax CPD is required, of which a minimum of 5 hours must be done in the year immediately preceding renewal.
7. If the certificate has not been renewed for 3 or more years the Certificate will not be renewed.
8. The Certified Tax Adviser will have until 28th February each year to provide evidence of required CPD completed in the previous year and pay the appropriate fee to renew their certificate.
9. Should an individual not complete the required CPD in the preceding year but complete it in the first quarter of the year of renewal they may on payment of the appropriate fee receive a limited certificate covering the period from April to December of that year. They would also be required to complete an additional 5 hours Structured Tax CPD in that year in order to be eligible for renewal of the certificate in the following year.
10. If the certificate is not renewed as per the above rules the individual will no longer be allowed to use the designation CTax or call themselves a Certified Tax Adviser.
11. Any individual who holds themselves out to be a Certified Tax Adviser and who has not complied with this renewal policy may be referred to their appropriate professional body for disciplinary action.