





CPD Requirements

To maintain your membership status, you must complete a minimum number of CPD hours.

			
Affiliate	Associate	Fellow	Chartered Tax Adviser
There are no CPD requirements for Affiliate Members	15 hours = Structured 15 hours = Unstructured	15 hours = Structured 15 hours = Unstructured	30 hours = Structured

What does tax-related mean?

All topics dealing with tax from a basic level to a very complex level and/or at the policy/advocacy level is “tax-related”. Tax-related topics may also deal with:

- keeping up with recent developments in tax
- building on tax technical knowledge
- maintaining currency of tax knowledge
- educational activity related to your immediate or long-term needs in relation to your professional development and tax practice
- practice management, ethical or supervisory issues with which members of the tax profession deal and where activity is designed to lead to best practice in the delivery of professional tax services.

Types of CPD

1. Structured

Structured CPD could be face-to-face or through a variety of technology-based mediums. It has a defined outline and learning outcomes and will describe the ideal audience in terms of levels, assumed knowledge, as well as sectors and client base. It will also typically have a number of CPD hours set for the activity.

2. Unstructured

Unstructured CPD includes activities such as reading your Taxation in Australia journal or attending a networking, social or tax community building activity.

You may satisfy the structured component of your CPD by completing any combination of CPD programs provided by the Institute and equivalent CPD programs related to tax professionals offered by other organisations and education providers of equivalent professional standing.

Structured CPD

	STRUCTURED CPD HOURS	MAXIMUM HOURS PER YEAR
Member of relevant technical committee or sub-committee.	$\frac{1}{2}$ hr per hour of attendance	3 hrs
Attendance at face-to-face events on tax-related topics (run by The Tax Institute or equivalent CPD providers)	1 hr per hour of attendance	No maximum
Attendance at in-house training on tax-related subjects run by employers or other education providers.		
Attendance and participation in tax-related discussion groups.		
Attendance at webinars or live streaming on tax-related subjects (run by The Tax Institute or equivalent providers).		
Private study of recorded tax-related CPD event or other online learning packages via non-face-to-face mediums.	1 hr per hour of session	
Preparation of papers and presentations for delivery at events or university courses. (Must be new content)	1 hr per hour of preparation	
Presentation of papers at events or university courses. (Must be new content)	1 hr per hour of presentation	
Writing articles that are published for tax-related journals, newsletters or other relevant publications (1,000 word minimum).	2 hrs per article	
Private study of online books with the online learning module on tax – related subjects provided by The Tax institute	2-5 hrs per book	5 hrs
Completion of The Chartered Tax Adviser Program courses (CTA1 Foundations, CTA2A Advanced, CTA2B Advanced and CTA3 Advisory).	30 hrs per subject	30 hrs
Completion of the CTA3 Advisory Exam.	15 hrs	15 hrs
Graduate Diploma of Applied Tax Law (ATL001 – ATL009) subjects (excluding Assessment Only option).	30 hrs	30 hrs
GST/BAS Challenge Exam	2 hrs	2 hrs
Tax Knowledge eXchange subscription.	7 hrs	7 hrs
Tax Knowledge eXchange subscription plus online books option	15 hrs	15 hrs
Tax Knowledge eXchange subscription plus online books and online research options.	20 hrs	20 hrs

Recording your CPD

Upon renewing membership each year you will be required to declare that you have met the required CPD hours. Random audits are conducted each year to ensure that CPD requirements are being met. If you have a valid reason for not meeting the CPD requirements over a membership year you may apply in writing for an exemption.

You should keep records of your CPD. A CPD recording form is available online at taxinstitute.com.au/cpdrequirements.