

## **Irish Tax Institute**

### **Continuing Professional Development Guidelines**

#### **1. Introduction**

The Irish Tax Institute (“the Institute”) Code of Professional Conduct recognises that, as tax is an increasingly complex and ever-changing discipline, it is essential that members of the Institute maintain and develop their technical knowledge and skills. Members include Associates, Fellows and Tax Technician members. This maintenance of relevant competence is vital to uphold the highest standards of practice and enhance public confidence in the integrity and quality of professional services offered by Members of the Institute. For this reason, the Institute requires that all:

- 1.1 Associates or Fellows who provide advice, consultancy or guidance in tax including, without limitation, those in private practice, the public sector or in a corporate role;
- 1.2 Associates or Fellows not falling in paragraph 1.1 above but who use the designation, “AITI/FITI Chartered Tax Adviser (CTA)” or
- 1.3 Tax Technician Members

must comply with the Continuing Professional Development (CPD) requirements set out in these guidelines.

The CPD scheme is structured to be relevant and flexible to meet the diverse needs of members irrespective of their personal or professional circumstances. Every effort is also made to ensure that the scheme is straightforward to administer and that it is not onerous for members.

The mandatory CPD scheme applies from 1 April 2010.

#### **2. Institute Mandatory CPD Policy**

##### *CPD year*

The CPD year commences on 1 January annually and ends on 31 December in the calendar year.

### *Declaration*

Members are required to confirm that they have completed their annual CPD requirement by submitting an online declaration each year. The annual declaration must be submitted by 30 April each year for the preceding calendar year.

### *Record keeping*

Members should maintain their own records of CPD undertaken in the event that they are selected for random audit. An online tool is available for members in their MyITI to facilitate this process. It is not mandatory to use this facility. Use of this online record is entirely optional. Members' on-line CPD record will be automatically updated for attendance at Institute events. For all other activities, you must keep a separate CPD record to reflect these. During the year, if members attend relevant seminars or conferences from other professional or educational bodies, they can also record this online as evidence of meeting their CPD requirement.

### *Associates & Fellows*

Members falling into paragraph 1.1 or paragraph 1.2 above are required to complete a minimum of 20 hours of structured CPD per year, of which at least 15 hours must be tax technical. They are also required to complete a minimum of 30 hours of unstructured CPD per year, of which at least 22.5 hours must be tax technical.

### *Tax Technicians*

Members falling into paragraph 1.3 above are required to complete 10 hours of structured CPD of which 7.5 hours must be tax technical and 15 hours of unstructured CPD of which at least 11.25 hours must be tax technical.

### *Reduced CPD requirement*

For members joining during any CPD year, CPD will apply on a pro-rata basis. The scheme was introduced during 2010 and 75% of the requirements are applicable for that year. Members in special circumstances may qualify for a reduced CPD quota which is detailed in section 9.

### *Audit*

A random sample verification of CPD records will be carried out on an annual basis. Members may be required to produce certificates of attendance or other documentation as proof of attendance at a non-Institute event (e.g. confirmation of attendance, seminar notes, etc).

## **3. Definition of Structured CPD**

All learning events relevant to the practice of and designed to improve the professional knowledge, skills and ability of a member constitute structured CPD.

Structured CPD must involve interaction with other individuals (as contributors or as an audience) or some form of assessment. The following are examples of structured CPD.

- Attendance at conferences and seminars.
- Use of online seminars such as TaxCasts or equivalent employer webcasts.
- Active participation in Branch meetings, Institute committees, workshops, discussion meetings or similar events.
- Relevant in-house employer training/technical sessions/learning sessions may qualify once they are of a formal nature.
- Preparation and delivery of lectures or other forms of presentation.
- Writing books, articles or reviews for the benefit of others.
- Preparation and marking of AITI or TMITI examinations or relevant equivalent.

A member should be in a position to demonstrate, if asked, that any of the above activities are relevant to their structured CPD obligations.

#### **4. Definition of Unstructured CPD**

The following are examples of unstructured CPD.

- Informal, personal research.
- Reading.

#### **5. Non Tax Technical CPD**

Structured and unstructured CPD must be relevant to the work of a member. However, members must also keep up to date in areas relevant to them (e.g. law, accounting, professional skills, people and practice management). Such study can count for up to 25 per cent of the CPD requirements.

#### **6. CPD Requirements of Other Professional Bodies**

Where members are also members of other professional bodies that have CPD (or its equivalent) requirements or recommendations, a single activity, such as attendance at a conference, may satisfy the CPD requirement of more than one professional body simultaneously.

#### **7. CPD Requirements of Professional Firms**

Some professional firms have their own CPD requirements and these too may be fulfilled simultaneously. As part of CPD verifications, the in-house CPD programme of professional firms may also be reviewed to ensure the individual's CPD requirements have been met for the year.

#### **8. Conferences and Seminars**

It is the responsibility of members to determine that the conference is at the appropriate level (i.e. post qualification). The Institute organises a range of meetings

and conferences. Attendance at these should enable members to meet their CPD requirements.

## **9. Provision for Special Circumstances**

<b>Circumstances</b>	<b>Structured</b>	<b>Unstructured</b>
By way of example, ill-health, career break, maternity leave, parental leave.	None	30 hours

The onus is on the member to inform the Institute, in writing, of their special circumstances.

Claims for special circumstances should be clearly stated on your annual online declaration.

Where members come within any of the above special circumstances for only part of a CPD year, the exemption will apply for that part only, on a pro-rata basis where appropriate.

Other than the special circumstances set out above, the CPD policy outlined in paragraph 2 will apply to all categories of member, whether working within or outside practice in a particular year.

Before returning to work, members should assess their professional competence level and, if necessary, seek update training to ensure that they are apprised of changes to tax law.

## **10. Maintaining Self-Certified Records**

Each member should maintain a personal record of completed CPD. This can be maintained online in their Institute member's area or members may keep a separate record. Records will be automatically updated for attendance at or participation in Institute events for each member in their online member record.

Suitable documents supporting each member's online record and declaration (e.g. certificates of attendance for non-Institute conferences and seminars, transcripts of results of formal qualifications obtained, etc) must be retained by the member for 3 years.

The Institute will undertake monitoring by verifying a random sample of members each year.

If a member fails or refuses to furnish their personal record of completed CPD to the Institute when called upon to do so, the matter may be referred to the Investigations Committee.

## **11. Failure to Meet CPD Requirements**

If a member fails to meet the requirements in a particular year, he/she will be required to make up the shortfall in the following year. Members will be audited in this second year.

If they fail to make up the shortfall and meet their CPD requirements for the second year, they will be referred to the Professional Affairs Committee and audited for 3 years. If a member fails to make up the shortfall and meet their CPD requirements during this 3-year period, the matter may be referred to the Investigations Committee.

Investigation of any complaint against a member will include a review of their CPD records.

If a member fails to comply with their CPD requirements, the Institute may, by sending notice in writing to the member revoke permission to use the “AITI/FITI Chartered Tax Adviser (CTA)” designation. Upon revocation, the member must cease using the designation and remove the designation from premises, invoices, letterheads, advertisements, documents, labels, websites or any other locations or materials (in whatever form or medium). In addition, the Institute may:

- (i) exercise disciplinary sanctions on the member and/or
- (ii) amend the Register of Members in order to indicate that the member is no longer entitled to use the “AITI/FITI Chartered Tax Adviser (CTA)” designation.

## **12. Subject to Change**

The CPD scheme may be reviewed periodically by the Council of the Institute and may be amended from time to time. Details of these changes will be posted on the Institute website and communicated to members.