



Australian Government



CONTINUING PROFESSIONAL EDUCATION FOR **CONDITIONAL TAX PRACTITIONERS**

Overview

You must complete continuing professional education (CPE) as required by the Tax Practitioners Board (TPB) under the *Tax Agent Services Act 2009*.

CPE supports you to:

- maintain and improve your knowledge and skills
- keep up to date with developments in the relevant taxation laws and industry practices
- maintain and build upon your primary qualifications.

Conditional tax practitioners

A conditional tax practitioner is a registered tax or BAS agent whose registration includes conditions limiting the subject areas in which they can provide tax agent or BAS services.

Key groups include those providing tax (financial) advice services, quantity surveyors and research and development consultants.

CPE hours

You must complete a minimum number of CPE hours as follows:

Category of conditional tax practitioner	Minimum hours required per:	
	Year	CPE period (3 years)
Tax (financial) advice services	7	60
Quantity surveyors	2	6
Fuel tax credits	2	6
Other	5	45

CPE period

The CPE period is the timeframe in which you must complete your CPE. It is generally 3 years, commencing from your registration date.

If you are a member of a recognised professional association (RPA), you may align your CPE period with the CPE period required by your RPA.

You can use the flexibility of your CPE period to complete your required number of hours, provided you complete the minimum number of hours per year as set out in the table above.

Relevant CPE

CPE activities you undertake must be:

- relevant to the tax agent or BAS services you provide and the development of your relevant personal knowledge or skills
- provided by people or organisations with suitable qualifications and/or practical experience in the relevant subject area.

The TPB does not prescribe topics for CPE activities or approve providers. You should exercise your own professional judgement in selecting CPE activities and providers.

CPE activities

Examples of CPE activities include (but are not limited to):

- seminars, workshops, courses and lectures
- structured conferences and group discussions
- tertiary courses provided by universities or registered training organisations
- technical or professional reading (capped at 25%)
- educational health and wellbeing activities (capped at 10%).



Recognition of other CPE

If you are a member of an RPA, the TPB will accept compliance with your RPA's CPE requirements provided:

- CPE activities are relevant to the tax agent or BAS services you provide
- CPE activities are delivered by qualified providers
- you meet the minimum CPE hours set by the TPB for tax or BAS agents.

Recording CPE activities

You should maintain contemporaneous records and evidence of CPE activities which include details of the activities and hours completed.

Records should be kept for a period of 5 years from the end of your CPE period. The TPB will require confirmation of completed CPE at renewal of registration as a tax or BAS agent.

You can use our [CPE log](#) to record your CPE activities. If you already maintain records for an RPA, you are not expected to keep an additional CPE log.

Extenuating circumstances

There may be circumstances where you are unable to complete the minimum amount of required CPE.

Examples include:

- illness and/or disability
- family and/or caring commitments
- financial or other hardship
- natural disaster
- other relevant circumstances.

The TPB may consider appropriate relief from the minimum level of CPE, if you can demonstrate you have attempted to use the flexibility of your CPE period to manage any extenuating circumstances.

Failure to comply

If you fail to comply with your CPE requirements, you risk:

- breaching the Code of Professional Conduct, and
- failing to meet the registration renewal requirements.

Further information and examples

- [TPB\(EP\) 07/2021 Continuing professional education requirements for tax and BAS agents from 1 July 2022](#)
- [TPB\(EP\) 08/2022 Continuing professional education policy requirements for tax agents with a tax \(financial\) advice services condition.](#)