



Australian Government



# CONTINUING PROFESSIONAL EDUCATION FOR TAX AND BAS AGENTS

## 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 relevant taxation laws and industry practices
- maintain and build upon your primary qualifications.

## CPE hours

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

Tax practitioner type	Minimum hours required per:	
	Year	CPE period (3 years)
Tax agents	20	120
BAS agents	20	90

There are separate requirements for registered tax and BAS agents that have a condition imposed on their registration.

## 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 a minimum of 20 hours of CPE each year.

## 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 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 required 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.](#)