Australian Government

TAX PRACTITIONERS BOARD

CPE: Back to basics

Presented by:
Peter de Cure AM, TPB Chair

Welcome

'In the spirit of reconciliation, we respectfully acknowledge the Traditional Owners and Custodians of Country throughout Australia and their connections to land, waters and community. We pay our respect to their cultures, Elders past, present and future'.

Access the presentation slides : tpb.gov.au/ webinar-resources-hub

What we will cover today

- CPE overview
- Minimum CPE hours
- Relevant CPE
- Record keeping requirements
- Recognition of your professional association's CPE activities
- Extenuating circumstances
- Q&A

Poll 1

How would you rate your understanding of our CPE policy?

A. I have no understanding
B. I have a basic understanding
C. I have a good understanding
D. I have an excellent understanding.

CPE overview

Overview of CPE

- CPE helps to maintain and enhance the required knowledge and skills relevant to the tax agent or BAS services you are registered to provide.
- Under the *Tax Agent Services Act 2009* (or TASA), undertaking CPE is:
  - a renewal requirement, and
  - an obligation under the Code of Professional Conduct (Code).

CPE is a renewal requirement for individuals

- You should start undertaking CPE as soon as you are registered with the TPB.
- You will need to confirm that you meet the TPB's CPE requirements when renewing your registration.

Completing CPE is a Code obligation

- The core CPE-related Code item is Code item 8.
- Code item 8 states:

  You must maintain knowledge and skills relevant to the tax agent services you provide.

- Other relevant Code items are:
  - Code item 10 – you must take reasonable care to ensure that tax laws are applied correctly to the circumstances in relation to which you are providing advice to a client.
  - Code item 12 – you must advise your client of their rights and obligations under the tax laws.

Minimum hours of CPE

Minimum hours of CPE

Category	Minimum hours
Tax agents	120 hours over 3 years, with at least 20 hours each year.
BAS agents	90 hours over 3 years, with at least 20 hours each year.
*Conditional tax (or BAS) agents	45 hours over 3 years, with at least 5 hours each year.

*This is subject to some exceptions for certain categories of conditional tax practitioner.

To learn more about CPE for conditional agents, visit tpb.gov.au/cpe

POLL 2 – Case scenario

- Jennifer is a registered BAS agent, and she needs to complete 90 hours of CPE over her CPE period of 3 years.
- In the first year, Jennifer completes 30 hours of CPE.
- In the second year, Jennifer travels overseas for 4 months and completes 15 hours of CPE in the year.
- In the third year, Jennifer completes 45 hours of CPE.

Poll 2

Has Jennifer met the CPE hours requirement in the case scenario?

A. Yes

B. No

C. Unsure

Common questions

CPE period

CPE period

Situation	CPE Period
Standard registration	Registration date to expiry (generally 3 years)
Renewed on/after 1 July 2024	3-year period continues
New registration on/ after 1 July 2024	3 years from registration date
RPA member	May align with association CPE period

Please note: Annual registrations commenced on 1 July 2024, while CPE requirements continue to be measured over a 3-year CPE period.

General new registration scenario

Example 1: Newly registered tax agent and not a member of a recognised professional association

- Stacey is a newly registered tax agent on 1 September 2026.
- She is not a member of a recognised professional association.
- Stacey's CPE period will begin on 1 September 2026 and end on 31 August 2029.
- Stacey will need to complete 120 hours of CPE within these 3 years, with at least 20 hours per year.

Member of recognised professional association scenario

Example 2: Registered BAS agent and is a member of a recognised professional association

- Blake is a newly registered BAS agent from 1 January 2026 and he is a member of a recognised professional association.
- He elects a CPE period beginning on 1 July to align with his professional association's CPE period.
- Blake's CPE period will be from 1 July 2026 to 30 June 2029.
- Blake will need to complete 90 hours of CPE within this 3-year period, with at least 20 hours per year.
- Blake will need to complete CPE on a pro-rata basis for the 6 months from 1 January 2026 to 1 July 2026 (i.e 6/36 months x 90 hours = 15 hours).

Common questions

Relevant CPE

Relevant CPE

- The CPE topics you undertake must be relevant to the tax agent or BAS services you provide and should be provided by people or organisations with suitable qualifications and/or practical experience in the relevant subject area.
- The CPE topics can also include those that can help you run an effective practice and provide a competent service to your clients – for example – topics such as cyber security, practice management, digital literacy and ethics.
- You can also undertake up to 10% of CPE on educative mental health and wellbeing topics.

Health and wellbeing scenario

Example 3: Tax agent claiming health and wellbeing as relevant CPE

- David is a registered tax agent. For the first year of his CPE period, David attended a 2-hour seminar during Mental Health Month on the topic of managing for wellbeing.
- In the second year of his CPE period, David attended a 4-hour conference covering topics such as how to manage trauma in the workplace and implementing flexible work and health arrangements in the workplace.
- In the third year, David attended a 2-hour webinar on stress management techniques.
- As David has undertaken no more than 10% of his CPE in educative health and wellbeing activities, he can count the 8-hours towards his CPE for the relevant CPE period.

Types of CPE activities

- You can undertake a range of activities to complete your CPE such as attending webinars, listening to podcasts, undertaking courses, face-to-face training, research and technical reading.
- Visit tpb.gov.au/cpe-activities for more examples.
- From 1 January 2023, the 25% cap for technical or professional reading activity was reinstated.

Common questions

Keeping records

Keeping records

- You must make a record of your CPE activities as soon as possible and practicable after you complete the activity.
- We may ask you to provide your CPE records at any time throughout your registration, including at the time of your registration renewal.
- You should include sufficient details in your records about the CPE activities you undertake.
- You may use our CPE log or that of your recognised professional association to record your activities.
- You must keep CPE records for 5 years from the end of your CPE period.

Record keeping scenario

Example 4: Tax agent attending in-house training for CPE

- Ryan is a registered tax agent working for a major accounting firm.
- Ryan attends a lecture delivered by a partner of the firm who specialises in superannuation.
- It is a 2-hour lecture on the taxation aspects of superannuation funds, approved deposit funds and pooled superannuation trusts, and discusses a complex case study.
- Ryan duly notes in his CPE log the date of the event, provider details, topics discussed and the CPE hours.
- Ryan retains an email confirmation of his attendance as evidence of CPE.
- Ryan has completed relevant CPE and taken appropriate steps to record this.

Record keeping scenario

Example 5: Tax agent CPE log example

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Continuing professional education (CPE) log

Information on our CPE policy is available on our website at tpb.gov.au/cpe

Have you elected to align your CPE period with the CPE period of your recognised professional association? *No*

Your CPE period start date: *Monday, 1 September 2025* Your CPE period end date: *Thursday, 31 August 2028*

Date	CPE provider	Details of CPE activity undertaken, including format	Outcome / learning	Evidence of completion	Hours
2/09/2025	Tax World	Fundamental Business Activity Statements - Workshop	Increase understanding of BAS requirements and skills in preparing BAS forms	Certificate of completion, course receipt	7 (9 am to 5 pm with 1 hour lunch)
16/09/2025	TPB	Self-Care and Burnout Prevention - Webinar	Understand how a stressful work environment can impact mental health and what proactive steps to take.	Certificate of completion	1 (12PM-1PM)
16/09/2025	TPB	Questions at the coalface: Code determination obligations - everything you need to succeed	Learn about Code Determination obligations	Certificate of completion	1 (2-3PM)
1/12/2025	NTAA	2025 Tax Accelerator Series Individual Returns	Learn about individual tax returns for employee, sole trader and investor clients.	Certificate of completion, course receipt	7 (9 am to 5 pm with 1 hour lunch)
6/06/2026	Worrells	Tax issues arising in running a Trust	Understand different trusts, issues tax agents manage and pitfalls to avoid	Certificate of completion, course receipt	6 (9 am to 4 pm with 1 hour lunch)
					22 hours

Common questions

Extenuating circumstances

Extenuating circumstances

- Under our policy, examples of situations where it might not be possible for you to complete the minimum amount of CPE hours include illness, disability, financial or other hardship and family and/or caring commitments (such as maternity or paternity leave).
- We will consider appropriate relief from the minimum amount of CPE hours, provided you can demonstrate that you have attempted to use the flexibility of your CPE period to manage any extenuating circumstances to comply with our requirements.
- If you experience such circumstances, you should keep appropriate records in relation to your situation.

Extenuating circumstances scenario

Example 6: Using the flexibility of the CPE period

- Tom is a registered tax agent and a partner in a medium-sized accounting firm.
- In the first year of his CPE period, Tom meets with a serious accident and manages to complete only 10 hours of CPE in that year.
- Tom completes 50 hours of CPE in the second year and 60 hours of CPE in the third year.
- We will accept that Tom has completed the minimum level of CPE, considering the extenuating circumstance and Tom's efforts to complete the required hours by the end of his CPE period.

Questions

Poll 3

How would you rate your understanding of our CPE policy?

A. I have no understanding
B. I have a basic understanding
C. I have a good understanding
D. I have an excellent understanding.

Stay in touch with the TPB

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Our enquiry lines are open
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