



Australian Government



TAX
PRACTITIONERS
BOARD

A step-by-step guide to CPE

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Welcome

'In the spirit of reconciliation, I respectfully acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. I would like to pay my respect to them and their cultures, and Elders past and present'.

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

What we will cover today

- ✓ CPE overview
- ✓ Minimum CPE hours
- ✓ CPE period
- ✓ Relevant CPE
- ✓ Record keeping requirements
- ✓ 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.



Overview of CPE



Overview of CPE

- CPE is the process you use 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*, undertaking CPE is:
 - a renewal requirement, and
 - an obligation under the Code of Professional Conduct.



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.



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.

To find CPE hours for conditional agents,
visit tpb.gov.au/cpe

Poll 2



- Kate is a BAS agent who must complete 90 hours of CPE over 3 years.
- Kate complete:
 - 30 hours in the 1st year.
 - 15 hours in the 2nd year.
 - 45 hours in the 3rd year.
- Has Kate met the CPE hours requirement?
 - A. Yes
 - B. No
 - C. Unsure

CPE period



CPE period



- For new tax and BAS agents registered on or after 1 July 2022, the new CPE policy will apply from the date of registration.
- If you are renewing your registration after 1 July 2022, the new policy will apply from the date when your renewed registration period begins.
- However, if you are a member of a recognised professional association, you will be able to align your CPE period with the CPE period of your professional association.
- This means that you can elect to have your CPE period based on a financial year or a calendar year, providing you with greater flexibility.

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 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



Tax agent claiming health and wellbeing as relevant CPE

- Derek is a registered tax agent. For the 1st year of his CPE period, Derek attended a 2-hour seminar on managing for wellbeing.
- In the 2nd year, Derek 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 3rd year, Derek attended a 2-hour webinar on stress management.
- As Derek 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 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.
- We have a 25% cap on technical or professional reading activities.



Keeping records



Keeping records



- You must make a record of your CPE activities as soon as possible.
- We may ask you to provide your records at any time throughout your registration, including at registration renewal.
- You should include sufficient details about the activities you complete.
- 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.



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.



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