



This is not an official translation:

Professional Development Requirements for Natural Person Tax Agents

Federal Tax Authority Decision No. 15 of 2023 - Issued 13 of Dec 2023 - (Effective 1 January 2024)

The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- Having reviewed the Constitution;
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments;
- Federal Decree-Law No. 28 of 2022 on Tax Procedures;
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures;
- Decision of the Chairman of the Board of Directors No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority;
- Federal Tax Authority Decision No. 14 of 2023 on the Additional Conditions for a Juridical Person to be Eligible for Registration as a Tax Agent; and
- Pursuant to the approval of the Board of Directors on the Continuous Professional Development Requirements for Natural Person Tax Agents, at the 26th meeting held on 26 April 2023.

Article 1 – Definitions

The words and expressions contained in this Decision shall have the same meaning assigned against each in the Federal-Decree Law No. 28 of 2022 and Cabinet Decision No. 74 of 2023 referred to above, unless the context otherwise requires, and taking into consideration the meaning of the following words and expressions:



- Professional Development : Any activity with intellectual or practical content that would enhance the professional knowledge, skills, behaviours or ethics of the tax agent or contribute to improving the quality of services provided by the tax agent.
- Continuous Professional Development : Updating the professional knowledge and professional skills of holders of academic qualifications allowing practice of the work of a tax agent and ensuring their compatibility with the ongoing developments of the profession, including Structured Continuous Professional Development and Unstructured Continuous Professional Development.
- Structured Continuous Professional Development : Any form of learning through, including, but not limited to, interaction with others (as a contributor, participant or as part of an audience) or learning involving some form of assessment, and its completion can be verified by the Authority, including all programs which have learning as the primary objective and that are measurable and verifiable in terms of the hours spent on the learning activity or through attendance records, examination results, etc.
- Unstructured Continuous Professional Development: Any form of learning where, including, but not limited to, there is no interaction with other individuals, including the use of personal and isolated learning means, such as reading, research etc.

Article 2 – Structured Continuous Professional Development

1. Where the tax agent is listed in the Register of the Authority for either corporate tax or indirect taxes, the tax agent shall have to complete at least 20 hours of Structured Continuous Professional Development related to technical tax programmes, per annum.



2. Where the tax agent is listed in the Register of the Authority for both Corporate Tax and indirect taxes, the tax agent shall have to complete at least 30 hours of Structured Continuous Professional Development related to technical tax programmes, per annum, provided that at least (15) hours of Structured Continuous Professional Development shall be related to corporate tax and at least (15) hours of Structured Continuous Professional Development shall be related to indirect taxes.
3. In case of failure to complete the number of hours referred to in Clauses 1 and 2 of this Article in a given year, the tax agent shall have to complete the hours specified in the next year in addition to the remaining hours uncompleted in the prior year.

Article 3 – Continuous Professional Development Programmes and Record Keeping

1. The Authority shall provide guidance to Tax Agents on the types of programmes that may be considered Structured Continuous Professional Development and Unstructured Continuous Professional Development, as well as a list of accredited courses that fall under Structured Continuous Professional Development and accredited course providers who can offer such courses.
2. The Authority shall provide a form for keeping the records of Structured Continuous Professional Development and Unstructured Continuous Professional Development, where Tax Agents can record their hours of Continuous Professional Development.
3. Tax Agents shall complete the form referred to in Clause 2 of this Article, keep evidence of the Structured Continuous Professional Development attended and the Unstructured Continuous Professional Development undertaken, and provide them to the Authority, if requested at any point of time.

Article 4 – Abrogation of Conflicting Provisions

All provisions contrary to or inconsistent with the provisions of this Decision shall be abrogated.



Article 5 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into force as of 1 January 2024.