



# Continuous Professional Development for Natural Person Tax Agents

## Guidance on Structured and Unstructured Continuous Professional Development and related Courses and Course Providers

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## 1. Introduction

### 1.1. Overview

As per the Tax Procedures Legislation in the UAE, a scheme of Tax Agents is applicable in the UAE. A Person may appoint a Tax Agent, Natural Person or Juridical Person, to act in his name and on his behalf with regard to his Tax affairs and towards the FTA. The appointment of a Tax Agent is optional and is overall governed by Chapter 2 of the Federal Decree-Law No 28 of 2022 on Tax Procedures ("Tax Procedures Law") and the Articles 12 to 14 of Cabinet Decision No 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures ("Tax Procedures Executive Regulation").

FTA Decision No 15 of 2023 on the Professional Development Requirements for Natural Person Tax Agents ("FTA Decision No 15"), effective from 1 January 2024, specifies the Continuous Professional Development ("CPD") requirements that a Natural Person Tax Agent must comply with, including the annual number of hours that must be completed for Structured CPD (as this is also defined in FTA Decision No 15).

For the further purpose of this Document, "Tax Agent" shall refer to a Natural Person Tax Agent.

### 1.2. Purpose of this document

This document contains guidance on the CPD requirements specified in FTA Decision No 15. It is intended to provide guidance on what forms of learning shall be considered Structured CPD and unstructured CPD respectively, and who are considered accredited course providers that can provide such learning.

### 1.3. Who should read this document?

This document should be read by Tax Agents to assist with complying with their CPD obligations, which are part of the overall conditions to be registered a Tax Agent with the FTA.

It is intended to be read in conjunction with the relevant UAE Legislation and other relevant guidance published by the FTA.

This guide is issued in accordance with Article 73 of the Executive Regulation and provides general guidance concerning the application of Article 75(4) of the Decree-Law and Article 69 of the Executive Regulation.



#### **1.4. Status of the document**

This guidance is not a legally binding instrument but is intended to provide assistance in understanding and applying the Legislation as relevant to Tax Agents. The information provided in this guide should not be interpreted as legal or tax advice. It is not meant to be comprehensive and does not provide a definitive answer in every case. It is based on the legislation as it stood when the guidance was published.

Nothing in this publication modifies or is intended to modify the requirements of any legislation.

This document is subject to change without notice and an updated version shall be published by the FTA.



## 2. CPD

### 2.1. Professional Development

“Professional Development” is defined in FTA Decision No 15 as “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”.

The definition hence requires that any relevant Professional Development is directly supporting the role and responsibilities of the Tax Agent. It can include intellectual (knowledge) content or practical skills’ type of content, provided the purpose is to achieve any of the following:

- Enhance the professional knowledge of the Tax Agent, or
- Enhance the skills, behaviours or (professional) ethics of the Tax Agent, or
- Contribute to the improvement of the quality of the Tax Agent’s services to his/her linked Persons.

### 2.2. Professional Development that is Continuous

“Continuous Professional Development” is defined in FTA Decision No 15 as “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.

For Professional Development to be “continuous” it is therefore required that it updates the professional knowledge and the professional skills of the Tax Agent, in a manner that these updates relate to ongoing developments as these impact the profession of Tax Agent. Such CPD can be structured and/or unstructured.

## 3. Structured CPD

“Structured Continuous Development” is defined in FTA Decision No 15 as “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.”



### 3.1. Basic requirements

For CPD to be Structured CPD it shall meet the following requirements:

- **Interaction** with other persons or there shall be a form of **assessment** after the completion of the activity or the course content. and
- The completion of the activity can be **verified**.

FTA Decision No 15 further requires that the activity or course:

- is provided by an accredited course provider (see section 5 below)
- the activity must be a **technical tax programme** related to the specific **area of specialization** of the tax agent, i.e., indirect tax, corporate tax or both.
- Is designed to **improve the professional knowledge** and skills of the tax agent

#### 3.1.1. Interaction

Interaction shall mean the ability to communicate, share ideas or ask questions directly to the facilitator or participants or by any other means.

It shall include activities and courses that include interactive elements incorporated in the activity or course such as quizzes, poll questions, drag and drop activities, as well as opportunities for participation in group activities, live discussions, online forums, virtual breakout rooms, group projects, debates, and feedback and review sessions.

#### 3.1.2. Tax technical programme relating to the area of specialisation

The nexus between the programme, activity, course etc. and the Tax Agent's services should be demonstrated.

"Area of specialization" means indirect tax (VAT and Excise Tax), Corporate Tax or both depending on the registration of the Tax Agent in the FTA Register of Tax Agents.

Tax technical topics (indirect tax or Corporate Tax) include topics such as tax legislation, tax compliance including return preparation and filing, and tax implications on specific sectors. The tax technical topics must either relate to taxation in the UAE, or a technical tax topic on international or regional principles where those principles can be applied to the application of Corporate Tax or Indirect tax legislation in the UAE.

Tax procedural topics that relate to both indirect tax or Corporate Tax includes topics such as tax audits, record-keeping and tax dispute resolution. In such cases, the tax



agent may choose to allocate the hours to one of his tax specializations, or to distribute the hours equally between the two taxes.

The FTA notes that courses in other areas such as ethics, well being, practice management, cyber security and software packages may be in the scope of the definition of “Professional Development”. However, such courses are not considered to be “tax technical”. Since Article 2(2) of FTA Decision No 15 states that tax agent should complete Structured CPD related to technical tax programmes, non-tax courses are excluded from Structured CPD.

### 3.2 Examples of Structured CPD

The following examples of activities or courses can serve as guidance for Tax Agents to determine if they shall meet the requirements of the Tax Legislation with respect to the capacity of Tax Agent:

Structured CPD	Interaction or assessment	Measurable or verifiable	
		Certificate of Attendance	Result of Assessment
In-person or online tax technical trainings, including e-learnings	V	V	V
Tax Agent Forums and Tax Agent BAG Meetings	V	V	N/A
Attending and completing university educational tax courses and qualifications	V	V	V
Webinars related to taxation topics	V	V	N/A
In-person events related to taxation topics	V	V	N/A



Speaker or a panel member at webinars or in-person events related to taxation topics	V	V	N/A
Seminars, presentations or discussions conducted by the FTA	V	V	N/A
Working as a lecturer, instructor or discussion leader on a relevant structured course	V	V	N/A
In-house employer training or technical sessions or learning sessions	V	V	V

It shall be noted that the interaction must be at the level of contributor, participant or as part of an audience. The evidence of attendance must include a certificate of completion or the results of the assessment. Such evidence must state the number of hours actually spent in the interactive programme, or the designated learning hours for an assessed programme.

#### 4. Unstructured CPD

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“Unstructured Continuous Development” is defined in FTA Decision No 15 as “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.

#### 4.1. Basic characteristics

Unstructured CPD if Professional Development where there may be no interaction with other individuals or where such this cannot be verified. It includes personal self-learning.

#### 4.2 Examples of Unstructured CPD

The following examples of activities or courses can serve as guidance for Tax Agents to determine if they are performing Unstructured CPD:

Unstructured CPD	Interaction or assessment	Measurable or verifiable
Reading of relevant technical, professional, financial or business literature	X	X
Making updates, reviewing or researching for relevant technical manuals/handbooks or peer review	X	X
Self-study programs without assessments/examinations	X	X
Writing a book on taxation	X	X
Writing or contributing to tax technical articles in newspapers or on social media	X	X
Giving an interview on a tax technical topic	X	X
Reviewing or analyzing past tax cases or client scenarios to identify areas for improvement and learning	V	X
Volunteering for tax-related projects or initiatives	X	X



Any structured programme that does not provide certificate of attendance or results of assessments	V	X
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## 5. Course Providers

The Structured CPD shall be provided, delivered or organised by any of the following providers, who shall be considered Accredited Course Providers by the FTA:

- The UAE Federal Tax Authority
- UAE Ministry of Finance or Department of Finance of any Emirate
- A licensed training institute
- A body/institute that has been recognized as a 'recognized institution' under Article 12(1)(c) of Cabinet Decision No. 74 of 2023;
- A UAE higher education institution recognized by the Federal or a local competent government entity regulating the education sector, or an accredited higher education provider outside the UAE which complies with Ministry of Education guidelines and international academic standards
- A tax, accounting or law firm, tax publication or tax software house established in the UAE, provided the course is provided in association with any of the above providers
- Tax publication houses which shall include publishers that publish materials related to tax laws, regulations, and guidance such as books, journals and newsletters, on various tax-related topics.

The course provider must provide a certificate of completion which evidences of attendance or must provide a certificate with the result of assessment and states the number of hours completed.



Annex: FTA Decision No 15 of 2023

[FTA Decision No. 15 of 2023 on CPD Requirements for Natural Person Tax Agents - 15 12 2023.pdf](#)