

<b>Policy Owner</b>	Legal Practice Council		
<b>Effective date</b>			
<b>Authorized by</b>	Chairperson		
		Signature	Date
	Executive Officer		
		Signature	Date
<b>Note</b>	The Legal Practice Council (the Council) reserves the right to amend the contents of this policy as and when required. The policy currently in effect will apply to all legal practitioner registered as tax practitioners under the Council as their Recognised Controlling Body (RCB).		

## 1. PURPOSE

- 1.1 The objective of this Continued Professional Education (CPE) Policy is to prescribe the requirements, measurement, and monitoring of CPE applicable to tax practitioners who have selected the Legal Practice Council as their Recognised Controlling Body (RCB), in order to ensure that they maintain and enhance the professional competence necessary to discharge their duties and responsibilities as a tax practitioner.
- 1.2 This CPE policy is aligned to the Criteria for the Registration of Tax Practitioners and the Recognition of Controlling Bodies – External Guide (GEN-GEN-21-G01) issued by the South African Revenue Services (SARS), which became effective on 22 January 2024.

## 2. DEFINITIONS AND ABBREVIATIONS

In this document, unless the context otherwise indicates:

- 2.1 “**RCB**” means Recognised Controlling Body
- 2.2 “**SARS**” means the South African Revenue Services



- 2.3 **“CPE”** means Continued Professional Education
- 2.4 **“PDP”** means Personal Development Plan
- 2.5 **“Recognised controlling body”** means a ‘controlling body’ recognised by the Commissioner under section 240A of the Tax Administration Act 28 of 2011.
- 2.6 **“Controlling body”** means a body established, whether voluntarily or under a law, with power to take disciplinary action against a person who, in carrying on a profession, contravenes the applicable rules or code of conduct for the profession; and
- 2.7 **“LPC”** means, the Legal Practice Council, a regulatory body established in terms of section 4 of the Legal Practice Act, 2014, also referred to as the Council.
- 2.8 **“Tax practitioner”** refers to any person means a person registered under section 240 of the Tax Administration Act 28 of 2011.
- 2.9 **“Reporting period”** means a calendar year ending 31 December.
- 2.10 **“Continued professional education”** refers to structured, verifiable learning activities that enable a tax practitioner to maintain, enhance, and develop the knowledge, skills, and professional competence required to perform their duties.
- 2.11 **“Verifiable CPE”** refers to any continuing professional education activity for which a tax practitioner can provide tangible evidence of participation or completion. Such evidence may include, but is not limited to, certificates of attendance, registration confirmations, assessments, or other documentation that clearly demonstrates the date, duration, content, and provider of the activity. Verifiable CPE ensures that the practitioner’s learning can be independently verified by the Legal Practice Council for compliance with this Policy.
- 2.12 **“Personal Development Plan”** refers to a structured framework prepared and maintained by a tax practitioner to identify, plan, and monitor the continuing professional education activities necessary to develop and maintain the professional competence required for their current and future roles. A professional development plan must take into account the tax practitioner’s specific areas of practice, the type of services provided and the competencies required.



### 3. SCOPE

- 3.1 This policy applies to all legal practitioners who are registered as tax practitioners and have selected LPC as their RCB.

### 4. CONTINUED PROFESSIONAL EDUCATION REQUIREMENTS

- 4.1 Tax practitioners must prepare and maintain a Personal Development Plan (PDP) annually.
- 4.2 The PDP must be tailored to the nature and scope of services that the tax practitioner provides, ensuring that professional development is relevant, practical, and aligned with the practitioner's current and as well as future roles and responsibilities.
- 4.3 The following process should be followed to develop a PDP:

Self – assessment	Evaluate current competence against role requirements.
Goal setting	Identify development goals linked to practice/service areas.
Identifying learning activities	Identify and plan appropriate CPE activities required to achieve development goals.
Review and update	Reassess competence annually to ensure continued relevance.

- 4.4 The PDP prepared by each tax practitioner shall guide the selection and allocation of CPE activities across the prescribed categories of taxation, ethics, and related services. While the PDP does not alter the minimum number of CPE hours required in terms of this policy, it ensures that the hours completed are relevant to the tax practitioner's scope of practice, service offering, and identified competency needs. Accordingly, practitioners must align their annual CPE activities with the priorities set out in their PDP to demonstrate not only compliance with the quantitative requirements of this policy, but also the qualitative development of professional competence.
- 4.5 Legal practitioners registered as tax practitioners must complete a minimum of 18 CPE hours annually, broken down as follows:

Taxation	10 hours	Verifiable continuing professional education hours which are directly related to the technical aspects of taxation. These include, but are not limited to, tax legislation, developments in tax legislation, SARS rulings and interpretation of tax law, case law in taxation, tax compliance and administration practices, international tax matters and other specialist tax topics.
Ethics and Professional Conduct	2 hours	Structured and verifiable continuing professional education that develops and reinforces a tax practitioner's competence in professional conduct, integrity, independence, and accountability. Ethics hours may include topics such as professional responsibility, confidentiality, conflicts of interest, compliance with law, and upholding the public interest in the practice of taxation.
Related services	6 hours	Structured, verifiable continuing professional education activities that support a tax practitioner's competence in the broader legal, regulatory, accounting, or advisory domains connected to the tax services they provide.

- 4.6 Where a tax practitioner provides services that are limited exclusively to taxation, the requirement to complete six (6) hours of CPE in related services may be substituted with an additional six (6) hours of verifiable CPE in taxation. In such cases, the practitioner must therefore complete not less than sixteen (16) verifiable taxation hours per annum, in addition to the two (2) verifiable ethics hours prescribed in this policy.
- 4.7 A tax practitioner who is registered with the Legal Practice Council for the first time during a calendar year shall be required to complete Continuing Professional Education (CPE) hours on a pro-rata basis for that year. The required hours shall be calculated in proportion to the number of complete months remaining in the calendar year from the date of registration. Such practitioners must, however, complete not less than two (2) hours of ethics training during the first year of registration, irrespective of the date of registration."
- 4.8 The reporting period shall be a calendar year which ends on 31 December.
- 4.9 All CPE hours must be completed and accounted for within the relevant calendar year. Excess hours completed in a given year may not be carried forward or credited towards the CPE requirements of any

subsequent year.

- 4.10 All CPE activities undertaken by a tax practitioner must be verifiable and accurately recorded. Each activity must clearly indicate the number of hours completed, the date, the content or topic covered, and the provider or source of the activity. Practitioners are required to maintain records of all CPE activities, including certificates of attendance, course outlines, or other supporting documentation, for a period of three (3) years from the date of completion.
- 4.11 Practitioners residing or working outside of South Africa are still required to comply with these CPE requirements
- 4.12 As part of the annual declaration required to be submitted to the Legal Practice Council, each tax practitioner must include a statement confirming whether they have complied with the requirements of this CPE Policy for the relevant calendar year. The declaration must reflect the practitioner's completion of the prescribed CPE hours and shall be subject to verification by the Council.

## **5. VERIFICATION OF CPE**

- 5.1 LPC shall on a random sample basis select tax practitioners who will be required to submit proof of their CPE records for verification. A tax practitioner who is selected for verification will be required to submit to the LPC, all relevant documents that reflect reliable and verifiable evidence that the tax practitioner has complied with the CPE requirements.

## **6. EXEMPTION AND SPECIAL CASES**

- 6.1 Exemptions from CPE requirements may be granted in exceptional circumstances, subject to review and approval by the LPC's National Risk and Compliance Committee. Valid reasons for exemption may include:
  - 6.1.1 Medical incapacity;
  - 6.1.2 Other extraordinary circumstances that demonstrably prevent a tax practitioner from meeting the requirements.
- 6.2 Applications for exemption must be fully motivated and supported by appropriate evidence, and any exemption granted shall be subject to conditions and timeframes as determined by the LPC's National Risk and Compliance.

## **7. NON-COMPLIANCE WITH THE POLICY**

- 7.1 Where a practitioner fails to submit proof of compliance with the CPE requirements or fails to submit the annual tax practitioner declaration, the LPC will issue a written warning, advising the practitioner of the deficiency and granting a period of thirty (30) calendar days to remedy the non-compliance.
- 7.2 LPC may institute disciplinary measures against a tax practitioner who remains non-compliant with this policy after the abovementioned period of thirty (30) calendar days).
- 7.3 LPC may also institute disciplinary measures against a tax practitioner who has submitted a false tax practitioner declaration and/or falsified documents when requested to furnish proof of CPE compliance to the LPC.

## **8. APPEALS**

- 8.1 A tax practitioner may lodge an appeal against a finding of misconduct by a disciplinary committee of the LPC or against the sanction imposed or both in terms of S41 of the Legal Practice Act.

## **9. EFFECTIVE DATE**

- 9.1 This CPE policy shall come into effect on 1 January 2026.

## **10. APPROVAL**

This CPE policy has been approved by the Legal Practice Council on 29 October 2025.

## **11. ANNEXURES**

- 11.1 Annexure A: Personal Development Plan (PDP) template
- 11.2 Annexure B: CPE record template



Legal Practice Council Policy Manual  
Continued Professional Education Policy  
for Tax Practitioners  
LPC 00

# Annexure A: Personal Development Plan (PDP) Template

---

## 1. Practitioner Information

Full name:	
Tax practitioner no.	
Date compiled:	
Date reviewed:	

## 2. Current Roles and Responsibilities

Describe your current professional roles and responsibilities, including the scope of tax and related services you provide:

---

---

---

---

## 3. Development Needs Analysis

Identify key areas where you require further knowledge or skills development:

---

---

---

---



4. Learning Objectives

List your professional development goals for the year (e.g., improve knowledge on transfer pricing):

5. Planned CPE Activities

Activity Description	Category (Tax/Ethics/Related)	Provider/Source	Planned Date

6. Completion and Evaluation

6.1. Were your learning objectives met?

6.2. How have you applied your new knowledge or skills in practice?

---

---

---

6.3. What learning activities should be considered for the next reporting period?

---

---

---

## ANNEXURE B: RECORD OF CPE

Name: \_\_\_\_\_

Identity no: \_\_\_\_\_

Tax Practitioner no: \_\_\_\_\_

[illegible]

\* Format refers to the format of the CPE activities, i.e webinar, course, seminar

\*\* Type refers to CPE activities which relate to either taxation or ethics or relates services