REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Office of the Commissioner of Internal Revenue
Quezon City

April 13, 2010

REVENUE MEMORANDUM ORDER NO. 39-2010

SUBJECT: **Guidelines for the Accreditation of CPE Providers and Mandating the Number of CPE Hours for Tax Practitioners and Agents Applying for Accreditation**

TO : All Internal Revenue Officers and Others Concerned

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1. Objectives

Pursuant to Sections 4 and 5 of Revenue Regulations No. 11-2006 as amended by Revenue Regulations No. 4-2010, the following guidelines are being issued to prescribe (1) the number of hours to be taken as continuing professional education (CPE) in a CPE Event by tax practitioners and agents (TAPs) applying for accreditation with the BIR; and (2) the accreditation and operation of providers of CPE to the TAPs.

2. Required Number of Hours of CPE for TAPs – The TAP applying for accreditation with the BIR is required to complete six (6) hours of CPE each year, or a total of eighteen (18) hours of CPE for the three years prescribed in Revenue Regulations No. 11-2006. The TAP shall take the CPE from a BIR-accredited CPE provider. The TAPs who shall (a) apply for accreditation in 2010 or (b) are presently accredited but have not submitted any proof of CPE completion to the BIR shall be required to complete the CPE of eighteen (18) hours not later than September 30, 2010. Failure on the part of the TAP to comply with this shall result in the cancellation of the accreditation or denial of the application for accreditation with the BIR, whichever is applicable.

3. Accreditation of CPE Providers – The following criteria and guidelines are required for accreditation:

3.1 Application for accreditation as a CPE provider may be filed by any individual, partnership or corporate entity;

3.2 The applicant shall accomplish and submit the applicable application form (Annexes "A-1" and "A-2") with prescribed attachments and pay the

corresponding accreditation fees of Five Thousand Pesos (P5,000.00) with the Revenue National Accreditation Board (RNAB).

3.3 The RNAB shall review each application and shall notify the applicant of the action on the application (Annex "B") within a period of thirty (30) days from submission by the applicant of all requirements.

3.4 In the evaluation of applications, the RNAB shall consider the capability of the applicant to deliver professional, ethical and technical standards in providing CPE to TAPs. To assist the RNAB in its evaluation, it may require from the applicant the submission of other relevant documents in addition to the requirements in this RMO.

3.5 The RNAB shall issue a Certificate of Accreditation of CPE Provider (Annex "C") to the applicant who meets the requirements of the RNAB.

3.6 The Certificate of Accreditation of CPE Provider shall be numbered sequentially as this is issued. The accreditation shall be effective for a period of three (3) years from the date of the issuance of the Certificate of Accreditation, unless earlier revoked by the RNAB for grounds prescribed in this RMO.

3.7 With the lapse of the validity of accreditation, this may be renewed following the same procedures prescribed in this RMO.

3.8 The RNAB shall cause the posting of the names of accredited CPE providers and the effectivity period of their accreditation in the BIR website.

4. Registration of CPE event

4.1 An accredited CPE provider shall accomplish and submit a registration form (Annex "D") with prescribed attachments and pay the corresponding processing fee of Two Thousand Pesos (P2,000.00) with the RNAB for each CPE event the CPE provider shall organize.

4.2 The registration form shall be filed with the RNAB at least forty-five (45) days prior to the holding of the CPE event.

4.3 The RNAB shall notify the CPE provider of the action on the application for registration (Annex "E") within a period of ten (10) working days from submission by the CPE provider of all requirements. If the CPE event is approved by the RNAB, the notification shall include a CPE Event Course Number. The CPE Event shall be numbered sequentially as this is approved.

4.4 Upon notification by the RNAB of the approval of the CPE event, the CPE provider shall indicate, in its brochures and information materials that: "This event has been approved by the BIR for _____hours of CPE credit pursuant to CPE Event Course Number_____."

4.5 The RNAB shall cause the posting of the main details of the approved CPE Event in the BIR website.

5. Conduct of CPE Event

5.1 The CPE provider shall substantially conduct the CPE event as represented to the RNAB. The RNAB should be informed in advance in writing of any changes/deviation from the representations indicated in the registration form. The RNAB shall notify the CPE provider of its concurrence to the proposed changes/deviation.

5.2 The RNAB shall notify the CPE provider of the name(s) of the designated representative(s) to observe the conduct a CPE event. In case of cancellation of a CPE event without sufficient advance notice to the RNAB, the CPE provider shall reimburse any transportation and other expenses that may have been incurred by the RNAB representative(s).

5.3 All enrollees of the CPE event, the participants shall individually and personally register their attendance in the Registration Form for CPE Event attendees (Annex "F") in the presence of the RNAB representative(s). The RNAB representative shall sign the Registration Form at the end of the CPE event to confirm the enrollees who have completed all of the requirements of the CPE event. No CPE units shall be awarded to an enrollee who fails to fully accomplish the Registration Form that shall be signed by the RNAB representative(s).

5.4 Upon completion of each CPE event, the CPE provider shall issue a Certificate of Completion to each attendee included in the Registration Form signed by the RNAB representative. The Certificate of Completion shall indicate at least the name of the enrollee, the inclusive time, date, location, subject matter and the number of CPE hours earned.

5.5 Within ten (10) working days after the CPE event, the CPE provider shall furnish the RNAB with the following documents:

5.5.1 Report on the conduct of the CPE event containing, among others, information on the summary of the program with information on (a) the CPE Event Course Number , (b) date and time of the CPE event; (c) the venue where the CPE event was conducted; (d) names of the lecturer(s); (e) the name of the RNAB representative(s) who monitored the CPE Event; (f) summary of evaluation or feedback results from the participants;

5.5.2 Copy of the Registration Form duly signed by the RNAB representative(s);

5.5.3 Program presentation materials and handouts used in the CPE event;

5.5.4 An alphabetical list of attendees with their (a) Taxpayer Identification Numbers, BIR TAP Accreditation Numbers (if any), and/or Attorney's Roll Numbers (if applicable); (b) CPE hours earned; (c) business address; (d) email address; and (e) business phone number.

5.6 Upon submission of the documents indicated above, the CPE provider shall also pay the amount of two hundred pesos (P200.00) processing fee for each attendee included in the alphabetical list to cover the cost of the processing for Confirmation Certificate of CPE Units Earned (Annex "G") that the RNAB shall send to each attendee of a CPE Event which will serve as the basis for documenting the CPE units earned for the purpose of the accreditation requirements of the TAP.

6. Revocation of Accreditation – The Certificate of Accreditation issued to a provider may be revoked by the RNAB, upon notice and hearing, for any of the following grounds:

6.1 Non-compliance with any of the reporting requirements prescribed by the Bureau of Internal Revenue;

6.2 Sub-standard conduct of the CPE Event as determined by the RNAB;

6.3 Any misrepresentation in the application for accreditation as CPE provider, or in the application for registration of a CPE Event;

6.4 Submission of false or incomplete reports; or

6.5 Failure to comply with any other requirements of the RNAB.

The RNAB shall cause the posting of the name(s) of the CPE provider(s) whose Certificate of Accreditation has been revoked.

7. Repealing Clause – All existing issuances or parts thereof which are inconsistent herewith are hereby repealed or amended accordingly.

8. Effectivity – This Order takes effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

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