

Rules on Continuing Professional Development

As referred to in Article 6(3) of the Charter of the Dutch Association of Tax Advisers ('NOB'), as most recently amended and adopted by the Board on 28 November 2022 (with the amendments taking effect on 1 January 2023 and applying, from 2023 onwards, to the obligation to undertake continuing professional development).

Article 1

Obligation to undertake continuing professional development

1. In order to ensure they can continue to perform their profession in a manner satisfying standards of high quality, members must maintain their professional knowledge and monitor developments in their field so that the knowledge and skills they require for practising their profession remain up-to-date and at an academic level.
2. These Rules on Continuing Professional Development ('the Rules' or 'these Rules') apply to all applicant and ordinary members of the NOB.
3. Complying with the obligation referred to in subsection 1 requires a member each calendar year demonstrably:
 - a. to spend at least twenty hours on continuing professional development ('CPD');
 - b. to complete the NOB e-learning programme on professional rules and rules of conduct and to pass the related test.

Explanatory notes:

Each year, from 1 January 2023, members have to complete the NOB e-learning programme on professional rules and rules of conduct. This programme is available to all NOB members free of charge and must be completed within three months of being offered.

4. Members may carry forward a surplus or shortfall of up to ten hours of CPD to the next calendar year. Any shortfall must be remedied within six months after the end of the calendar year.
5. Ordinary members must spend at least sixteen of the hours specified in subsection 3(a) on specialised CPD subjects relevant to the profession.



Explanatory notes:

At least sixteen of the twenty compulsory hours have to be spent on specialised CPD subjects relevant to the profession. This does not necessarily mean tax-related subjects, but may also include subjects from related fields that help to develop or deepen members' specialised knowledge.

Members can choose to spend four of the compulsory CPD hours on other, non-specialised activities such as skills training. The minimum requirement for sixteen CPD hours to be spent on specialised subjects does not apply to applicant members who are doing the compulsory Professional Training Programme for Tax Advisers. Applicant members can opt for the skills programme as part of their professional training. This will mean they spend more time during the year on non-specialised subjects than the number of hours that they can register as CPD hours in this respect.

6. If, at any time, a member is not an NOB member for the full calendar year, the above provisions will be adjusted proportionally.
7. The CPD obligations set out in these Rules also apply in full to members who work part-time.

Explanatory notes:

The Rules applying to members who work part-time apply in full and not pro rata; these members, too, have to spend at least twenty hours a year on CPD.

8. It is members' own responsibility to assess whether CPD activities contribute to maintaining or developing their knowledge and skills and meet the requirements set out in Articles 2 and 3 of these Rules.

Article 2

CPD activities

1. The CPD obligations referred to in Article 1 are satisfied if the member undertakes CPD activities in one of the following categories and that meet the conditions stated below:
 - a. attending or providing professional development in the form of courses, conferences, seminars or other educational meetings of an academic level, each lasting for at least half an hour;
 - b. other structured activities contributing to the developing or further deepening of the specialised knowledge and skills required for practising the profession.



Explanatory notes:

The Rules specify a number of requirements to be met if activities are to qualify as CPD. It has consciously been decided not to use a points system; in the first instance, it is the responsibility of members themselves to comply with their obligation, as set out in the Charter, to undertake CPD.

The CPD referred to in subsection 1(a) must comprise courses at an academic level that are intended to maintain or develop the knowledge and skills required for members to practise their profession at a high standard of quality. It must also meet the following conditions:

- a. courses must be given by tutors, moderators or specialists of an academic level;*
- b. any study materials must be of an academic level;*
- c. courses must be targeted at tax advisers with a university degree in tax law or people with a different academic background.*

The idea behind this final criterion is that the quality of the participants determines the quality of the courses. This is why courses should be targeted primarily at participants who are university graduates. It does not matter if organised courses include participants without a university degree, but the vast majority of participants should have a university degree. Only courses designed for students on a Master's programme and for graduates who have completed such a degree qualify as CPD activities. Courses intended for students on a Bachelor's programme do not qualify. In the case of in-house courses, firms are expected to ensure that these courses meet the specified conditions. In the case of courses organised externally, it can reasonably be assumed that courses meeting the conditions specified in a. and b. will also meet the condition specified in c., unless it is evident from the outset that the target group does not consist primarily of university graduates.

A marginal check will be performed, at random, to determine whether activities registered as CPD meet the specified criteria.

2. Webinars, e-learning programmes and written courses only qualify as CPD as referred to in subsection 1(a) if the contents of the study materials provided are covered in full (as evidenced, for example, by an attendance certificate or test).
3. Other structured activities contributing to the developing or further deepening of the specialised knowledge and skills required for practising the profession include:
 - a. publishing articles in books or journals relevant for tax practitioners;
 - b. publishing a doctoral thesis on a tax-related subject;
 - c. performing work for judicial authorities, the Disciplinary Board, the Appeal Board, relevant specialised committees and working groups, specialised sections or NOB committees (the



- Legislative Proposal Committee, the Appeals Committee, the Fiscal Committee – International Tax) or as an arbitrator;
- d. providing free legal aid on tax matters to people with a low or very low income.

Explanatory notes:

A maximum of ten hours a year spent on publishing articles in books or journals relevant for tax practitioners can qualify as CPD. For every 500 published words, one hour can be registered as CPD (see Article 3(4) below). As in the case of courses, the question of whether books or journals are relevant for tax practitioners will be determined by the academic level of the target group of the book or journal in which the item is published. To qualify as CPD, articles must be published in literature relevant for tax practitioners; for example, journals targeted at tax advisers with a university degree or other people with an academic background, such as Weekblad Fiscaal Recht or Nederlands Tijdschrift voor Fiscaal Recht. In principle, this does not include journals focusing on tax advisers' clients, such as DGA Fiscaal or Praktijkblad Salarisadministratie.

A thesis or dissertation written as part of a study qualifying as a CPD activity under these Rules can also qualify as a CPD activity in this category. In line with the provisions of Article 3(4), an annual maximum of ten CPD hours can be registered in respect of publications. For a thesis or dissertation to qualify as CPD, it must have been assessed as being of satisfactory quality by the education institute offering the study programme for which the thesis or dissertation was written.

NOB members contributing to the project providing legal aid on tax matters (Stichting Ondersteuning Fiscale rechtshulp) or providing such assistance to people on low or very low incomes may register a maximum of four such hours a year as CPD. Whether other initiatives qualify as the provision of free legal aid on tax matters to people on low or very low incomes will be determined by the SOB office in consultation with the Board.

4. Self-study; reading and discussing specialised literature; membership of a board, non-tax-related committee or working group; editing journals; setting or marking exams and tests, and answering questions submitted to journals are not regarded as CPD under these Rules.

Explanatory notes:

The NOB Board regards specialised consultations – such as when firms discuss specialised literature, case law and actual cases – as such a clearly standard element of professional practice that, in principle, they do not qualify as a CPD activity.

Specialised consultations and discussions of specialised literature and case law qualify as CPD only if they are of an academic level as referred to in Article 2(1)(a) of these Rules. This means they must last at least half an hour and meet the following conditions:

- a. courses must be given by tutors, moderators or specialists of an academic level;



- b. any study materials must be of an academic level;
- c. courses must be targeted at tax advisers with a university degree in tax law or people with a different academic background.

These discussions must be led by a specialist with more knowledge than the participants of the specialised subject being discussed. Consultations where participants take it in turn to prepare and introduce a subject, where actual cases are discussed or where someone reports to colleagues on a course that has been taken explicitly do not qualify as CPD.

The subject to be discussed must have been made known to participants well in advance and prepared by them. Slides or other information made available before or during the meeting must be retained, along with an attendance list signed by the participants. If no slides are available, the substantive contents of the discussions must be evidenced in some other way, such as in a report.

As in the case of courses referred to in Article 2(1)(a), courses provided in-house must be targeted at a group consisting primarily of people with an academic background (see the explanatory notes on Article 2 (1) and (2)).

In the case of webinars, a signature list will not be accepted as proof of attendance if it would breach the rights or copyright of the organisation arranging the webinars. The NOB obviously does not want to facilitate a possible breach of such rights. In the case, therefore, of webinars registered as CPD and specialised training courses in which these webinars are used, the NOB accepts only individual attendance certificates issued by the education institute.

Article 3

Determining time spent

1. Participation in CPD activities is taken to be the number of hours actually spent on the activity, excluding breaks. Members who consider that an activity improves their specialised knowledge and skills may determine the amount of time spent on the activity themselves, in accordance with the provisions of these Rules. Members must be able to demonstrate that the activity took place and, if requested, provide evidence of their participation.
2. Preparations for attending courses as referred to in Article 2(1)(a) do not qualify as CPD.



3. The number of hours of preparations registered for a course as referred to in Article 2(1)(a) cannot exceed the number of hours spent giving the course.

Explanatory notes

Members giving courses can register up to double the number of hours of the course (obviously only if they actually spend those additional hours on preparing for the course). If several people are involved in giving a course, each of them can only register double the number of hours spent giving the course for their individual part of the course.

4. For every 500 words published in a book or journal relevant for tax practitioners or a completed thesis on a tax-related subject, members can register one hour of CPD, with an annual maximum of ten hours.
5. A maximum of four hours a year can be registered as CPD for time spent performing work for judicial authorities, the Disciplinary Board, the Appeal Board or relevant specialised committees or as an arbitrator.
6. A maximum of four hours a year can be registered as CPD for time spent providing free legal aid on tax matters.

Article 4

Exemptions

The Board may grant a full or partial exemption from the obligations set out in these Rules to a member who submits a written request to this effect. Reasons for the request must be stated. Wherever possible, a request for an exemption must be submitted in advance. The Board may attach conditions to any such exemption.

Explanatory notes:

In exceptional circumstances, where a member cannot comply with the CPD obligations, a written request for a full or partial exemption, stating reasons for the request, may be submitted. The NOB Board will consider the facts and circumstances to determine whether they justify deviating from the Rules and allow an exemption.

In principle, the Committee and the Board do not consider that pressure of work, being abroad, business challenges relating to the running of a tax consultancy or management responsibilities justify deviating from



the policy. Exemptions are primarily intended for cases of long-term illness and personal circumstances in which members cannot be expected to comply with their CPD obligations.

In the event of long-term illness, a full or partial exemption will be granted if a member is incapacitated for work. In the event of short-term illness, no exemption will in principle be granted because a short illness-related absence from work should still leave enough opportunity to comply with the CPD obligations during the rest of the year. Members should remember that they can also carry forward CPD hours from the previous year. The above also applies if a short period of illness occurs at the end of the year and the member has not done any CPD activities earlier that year.

If an exemption is requested on the grounds of incapacity for work, evidence of being incapacitated must be provided. This may be a statement from a doctor (such as a company doctor or insurance company's medical adviser) or insurer. This statement obviously does not need to include details of the incapacity for work. It just has to confirm the extent and duration of the incapacity for work. Members who are employed rather than self-employed can provide a statement from their employer that confirms their incapacity for work and its duration.

On request, and in conjunction with standard prenatal and postnatal leave, a member will be granted an exemption of eight hours for the year in which the child is born. If this leave continues into a subsequent calendar year, the exemption may be spread over two years.

An exemption in the case of parental leave will be granted only if the member is on full-time parental leave (and is temporarily not practising the profession). Exemptions will be granted only in respect of the period of statutory parental leave to which the member is entitled. Under current legislation, people are entitled to take parental leave for 26 times their weekly working hours for each child under the age of eight. An exemption of two CPD hours will be granted for each full month of full-time parental leave.

No exemption will be granted in respect of time spent abroad. Given that courses done abroad, webinars, e-learning programmes, giving courses and writing articles can qualify as CPD, the Board believes that it is also possible for members working abroad to maintain their knowledge and comply with their CPD obligations.

In principle, no exemption will be granted in respect of a period of unpaid leave from employment (sabbatical). The requirement to undertake CPD will continue to apply in full. Only in the event of a sabbatical for an uninterrupted period at least six months, during which time the member temporarily does not practise as a tax adviser, will a pro rata exemption be granted for the number of months that the NOB member did not practise. It should be noted that a period during which a member is looking for work in a different field or for a different job as a tax adviser or company tax specialist will not be seen as a sabbatical. If the person remains a member of the NOB during this period, the obligation to undertake CPD will continue to apply in full.



No exemption will be granted to members managing or running an office or tax consultancy or dealing with circumstances that can arise in this respect. Although such members may devote less or no time to providing tax advice, they are nevertheless regarded as primarily being tax advisers and as members of the NOB. As these members play an important role in the tax consultancy practice and are seen as setting an example within the organisation, the obligation to undertake CPD applies to them in full.

Article 5

Registration and monitoring

1. Members register the time they have spent on CPD and the nature of these CPD hours in the online registration system on the NOB website.
2. Members must register their CPD within one month after the end of the calendar year.
3. Each year, members must confirm in the online registration system on the NOB website that they have complied with their CPD obligations.
4. Evidence of registered CPD activities must be kept for at least two years after the end of the calendar year in which the CPD activities were undertaken and must be made available to the Board on request.
5. Members working for a licence-holding NOB-recognised tax consultancy are exempt, for the year for which the licence has been granted, from the obligation to register CPD undertaken and to upload the confirmation referred to in subsection 3.

Explanatory notes:

Members must be able to demonstrate that they attended or participated in each CPD activity they register. Members can upload an attendance certificate when registering CPD activities on their Personal Page. Members who do not upload an attendance certificate may be asked to provide one in the event of a random check.

Members must be able to demonstrate attendance at or participation in external CPD activities by means of a certificate stating the activity's duration. This may be:

- *an attendance certificate;*
- *a statement by the education institute that the NOB member undertook the CPD activity; or*



- *an attendance list issued by the education institute. This must include the NOB member's name and signature and state the starting and finishing times.*

These documents must detail the programme, including a list of times and breaks, the names of the tutors (who must be of academic level), the subjects covered and the target group (academic level). If this information is not included in the uploaded documents, it must be submitted separately.

Members can also fill in and sign the NOB attendance certificate and arrange for this to be countersigned by the tutor, moderator or education institute organising the event.

In the case of in-house courses, NOB-recognised tax consultancies are expected to retain lists showing the NOB members who attended the course. Members can use signed attendance lists to prove they attended a course. Firms can also use these attendance lists as the basis for issuing an attendance statement that members can then use to register CPD hours. The NOB trusts that firms' attendance lists will portray attendance truthfully. Given that random substantive checks will be performed, information on firms' in-house events must remain available for inspection. This must include information on the contents of the CPD activities registered (for example, a report, slides or other information made available before or during the event).

Members who publish articles in books or journals relevant for tax practitioners or complete a doctoral thesis on a tax-related subject must submit a copy of the article or thesis as proof. This must state the date of publication and the book or journal in which it was published.

Article 2(2) states that webinars, e-learning programmes and written courses only qualify as CPD if the contents of the study materials provided are covered in full (as evidenced, for example, by an attendance certificate or test). Participation in webinars, e-learning programmes and written courses must also be evidenced by an individual attendance certificate issued by the education institute.

Article 6

CPD-licensing of firms

1. Where an NOB-recognised tax consultancy has its own in-house education and training programme and the NOB Board considers that individual members working for this consultancy comply with their CPD obligations as set out in these Rules (with the exception of the NOB e-learning programme on professional rules and rules of conduct), the NOB-recognised tax consultancy may request an annual



licence so that NOB members working for this consultancy do not have to personally register CPD activities they undertake.

2. A licence will be awarded only if participants are obliged to take part in the CPD offered under this programme. The NOB-recognised tax consultancy must include a copy of the education and training programme to be completed by members when it submits a written request for a licence. This request must also show how completion of CPD activities is registered and monitored and detail the sanctions applying if members do not comply with their CPD obligations.
3. If an NOB-recognised tax consultancy's CPD administration does not coincide with the calendar year, the licence may also be granted for the one-year period not coinciding with the calendar year.
4. At the end of the year for which the licence has been awarded, the licence-holding NOB-recognised tax consultancy will issue a statement stating that its NOB members have complied with their CPD obligations arising from these Rules (with the exception of the NOB e-learning programme on professional rules and rules of conduct). This statement must also include the names of any NOB members who have not complied with their CPD obligations.
5. The licence-holding NOB-recognised tax consultancy must be able to demonstrate that its NOB members have complied with their CPD obligations arising from these Rules; written evidence of this must be provided on request.

Article 7

Failure to comply with CPD obligations

1. If a member fails to comply with the CPD obligations arising from these Rules, the Board will allow the member a period of no more than three months in which to comply with these obligations.
2. If the member continues to fail to comply with the CPD obligations by the end of the period referred to in subsection 1 of this Article, the Board may:
 - a. issue a written warning;
 - b. issue a written reprimand;
 - c. suspend the member;
 - d. end the membership.



Explanatory notes:

The Board firmly believes that compulsory CPD is very important and contributes to NOB members' credibility as professional practitioners. To emphasise how essential the Board regards compliance with the CPD obligations, it has introduced a sanctions policy that is seen as giving members who have not complied with their CPD obligations the opportunity to recover lost ground, but also doing justice to those members who have complied with these obligations. In exceptional circumstances the Board may decide to deviate from this sanctions policy.

The Board will issue a warning on the first occasion that a member fails to comply with CPD obligations. A member who fails on a second occasion to comply with CPD obligations within two years of the first failure to comply will be reprimanded. A member who fails on a third occasion to comply with CPD obligations within four years of the first failure to comply will be suspended for a short period. As well as these sanctions, the member will have to remedy the shortfall of CPD hours in the next calendar year (as well as comply with the CPD obligations for the then current year). If a member fails on a fourth occasion to comply with CPD obligations, and this is within six years of the first failure to comply, the Board considers it justified to end the person's membership.

A written warning should be seen as a rebuke for acting incorrectly in a particular situation, i.e. not complying with CPD obligations. A written reprimand is intended as a clear reproach issued in the event of a proven breach of the obligation to undertake CPD. A suspension is a more serious sanction for repeatedly failing to comply with CPD obligations. Membership will be ended only after a member fails on a fourth occasion to comply with CPD obligations within six years of the first failure to comply. In that case, the member's unwillingness to comply with this condition of membership is so evident that the Board does not consider it justified to allow the person to remain a member of the NOB.

Warnings and reprimands do not have any direct consequences for membership. During a period of suspension, however, suspended members must not practise their profession as NOB members and must cease any such practice. In practical terms, this means that the suspended member will not practise the profession in any form. Tax advisers suspended by the NOB must refrain from all work relating to the practising of their profession and running their tax consultancy. Suspended members employed by an NOB-recognised tax consultancy must also be suspended from the firm during the period of suspension. Suspended NOB members working as self-employed tax advisers or involved in a collaborative partnership with other NOB members must also temporarily cease practising. In all these cases, any services such members provide to clients must be handled by others. Any suspension should be for a period of time that does not damage clients' interests.

Under the rules on collaboration set out in the NOB Charter (see Articles 11 and 12 of the Charter), NOB members are not allowed to collaborate with tax advisers who are not members of the NOB. They are also



not allowed to collaborate (temporarily or otherwise) with tax advisers who have been suspended or expelled from membership. If other NOB members continue to collaborate with a member who has been suspended or expelled, the conditions for continuing to be an NOB-recognised tax consultancy will not be met and the Board may decide to end the NOB's recognition of the tax consultancy. If recognition is terminated in this way, the memberships of all the other NOB members affiliated to the consultancy in question will also be terminated.

Because failure to comply with CPD obligations can ultimately affect collaborative arrangements, the boards of NOB-recognised tax consultancies will be informed of any sanctions imposed on NOB members working for them.

Article 8

Notice of objection and appeals

1. Members may submit a notice of objection, which must include reasons for the objection, to the Board if the Board decides to grant an exemption as referred to in Article 4, to award a licence as referred to in Article 6(1) or to issue a warning or reprimand or impose a suspension as referred to in Article 7(2). Any such objection must be received by the Board within four weeks after the date of the written notification of the sanction imposed.
2. The Board's decision on the notice of objection will be taken within eight weeks after receipt. The Board will state reasons for its decision. This decision cannot be appealed.
3. Under Article 16(1) of the Charter, a member may submit a notice of objection to a decision by the Board to terminate membership. Any such objection must be received by the Board within two months after the date of the notification of the Board's decision to terminate membership.
4. An appeal against a decision by the Board regarding an objection as referred to in the previous subsection may be lodged with the Appeal Board. Any such appeal must be received by the Appeal Board within two months after the date of the notification of the Board's decision regarding the objection.