REVENUE MEMORANDUM ORDER NO. 39-2010 issued on April 13, 2010 prescribes the guidelines for the accreditation of Continuing Professional Education (CPE) providers and mandates the number of CPE hours for Tax Practitioners and Agents (TAP).

The TAP applying for accreditation with the BIR is required to complete 6 hours of CPE each year, or a total of 18 hours of CPE for the three years prescribed in Revenue Regulations No. 11-2006.

The TAPs who shall apply for accreditation in 2010 or are presently accredited but have not submitted any proof of CPE completion to the BIR shall be required to complete the CPE of 18 hours not later than September 30, 2010. Failure on the part of the TAP to comply with the requirement shall result in the cancellation of the accreditation or denial of the application for accreditation with the BIR, whichever is applicable.

The following criteria and guidelines are required for accreditation:

a. Application for accreditation as a CPE provider may be filed by any individual, partnership or corporate entity.
b. The applicant shall accomplish and submit the applicable application form with prescribed attachments and pay the corresponding accreditation fees of ₱ 5,000.00 with the Revenue National Accreditation Board (RNAB).
c. The RNAB shall review each application and shall notify the applicant of the action on the application within a period of 30 days from submission by the applicant of all requirements.
d. The RNAB shall consider the capability of the applicant to deliver professional, ethical and technical standards in providing CPE to TAPs.
e. The RNAB shall issue a Certificate of Accreditation of CPE Provider to the applicant who meets the requirements of the RNAB.
f. 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 specified in the RMO.
g. With the lapse of the validity of accreditation, this may be renewed following the same procedures prescribed in the RMO.
h. The RNAB shall cause the posting of the names of accredited CPE providers and the effectivity period of their accreditation in the BIR website.

The following are the procedures in the registration of CPE event:
a. An accredited CPE provider shall accomplish and submit a registration form, with the prescribed attachments, and pay the corresponding processing fee of ₱ 2,000.00 with the RNAB for each CPE event the CPE provider shall organize.
b. The registration form shall be filed with the RNAB at least 45 days prior to the holding of the CPE event.
c. The RNAB shall notify the CPE provider of the action on the application for registration within a period of 10 working days from submission of all requirements by the CPE provider. 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.
d. 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______.”

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

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

a. Non-compliance with any of the reporting requirements prescribed by the BIR;

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

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

d. Submission of false or incomplete reports; or

e. 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.