

Dear Professional Colleagues,

Greetings. Hope you and your family members are healthy and safe. Please ensure the compliance of the CPE Hours Requirements. **Don't miss to comply with** mandatory 2 Structured CPE Hours each on topics of **"Standards on Auditing" and "Code of Ethics"** (total 4 Structured CPE Hours) during every Calendar year (applicable from Calendar Year 2020 onwards) in Online/Virtual mode only for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder). For your reference the detailed guidelines are as under:

CPE Hours Requirements for the Block Period of 3 years (1-1-2020 to 31-12-2022)

1. All the members (aged less than 60 years) who are holding Certificate of Practice (except all those members who are residing abroad) are required to:

- a. Complete at least 120 CPE credit hours in a rolling period of three-years.
- b. Complete minimum 20 CPE credit hours of structured learning in each calendar year.
- c. Balance 60 CPE credit hours (minimum 20 CPE credit hours in each calendar year) can be completed either through Structured or Unstructured learning (as per Member's choice).

2. All the members (aged less than 60 years) who are not holding Certificate of Practice; and all the members who are residing abroad (whether holding Certificate of Practice or not) are required to:

- a. Complete at least 60 CPE credit hours either structured or unstructured learning (as per Member's choice) in rolling period of three-years
- b. Complete minimum 15 CPE credit hours of either structured or unstructured learning (as per member's choice) in each calendar year.

3. All the members (aged 60 years & above) who are holding Certificate of Practice, are required to:

- a. Complete at least an aggregate of 90 CPE credit hours of either Structured or Unstructured Learning (as per member's choice) in a rolling period of three years
- b. Complete minimum of 20 CPE credit hours being an aggregate of either Structured or Unstructured Learning (as per member's choice) in each calendar year

4. The following class of members are exempted from CPE credit hours requirement:

- a. All the members (aged 60 years and above) who are not holding Certificate of Practice.
- b. Judges of Supreme Court, High Court, District Courts and Tribunal
- c. Members of Parliament/MLAs/MLCs

- d. Governors of States
- e. Centre and State Civil Services
- f. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)
- g. Judicial officers
- h. Members in Military Service

5. Temporary Exemptions:

- a. Female members for one Calendar year on the grounds of pregnancy.
- b. Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
- c. Members suffering from prolonged critical diseases/illnesses or other disabilities as may be specified or approved by the CPED. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).

***The Council has decided to initially start with mandatory 2 Structured CPE Hours each on topics of "Standards on Auditing" and "Code of Ethics" (total 4 Structured CPE Hours) during every Calendar year (applicable from Calendar Year 2020 onwards) in Online/Virtual mode only for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder). This may be completed any time during the year in online/virtual mode.**

As of now this is mandatory for COP Holders only.

Refer website <https://www.cpeicai.org/> to check your CPE Hours and for more details.

Ahmedabad Branch of WIRC of ICAI organised CPE Forthcoming Programme List [CLICK HERE](#)

Regards,

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Members & Students Related Query Contact Details - [CLICK HERE](#)