

**Revised CPE Hours Requirements for Members for each Calendar Year
(from Calendar year 2026 onwards)**

W.e.f. 1.1.2026, following are the revised CPE Hours Requirements for Members for each Calendar Year¹ (the new slabs introduced have been **highlighted in Bold**) :-

Category	Holding COP	CPE Hours Requirements
Members aged less than 60 Years	Yes	Total 40 CPE Hours
		(a) 20 structured CPE hours
		(b) 20 structured/unstructured CPE Hours as per Member's choice
Members aged less than 60 Years and Residing Abroad	Yes/No	20 CPE hours (either structured or unstructured) (As per Member's choice)
Members aged 60 years and above but less than 70 Years	Yes	Total 30 CPE Hours
		(a) 20 CPE hours structured/ unstructured (As per Member's choice)
		(b) 10 CPE Hours (Structured through Physical Mode/DLH Structured Videos)
Members aged 70 years and above but less than 80 Years	Yes	20 CPE hours (either structured or unstructured) (As per Member's choice)
Members aged 80 years and above	Yes	10 CPE hours (either structured or unstructured) (As per Member's choice)
Members aged less than 60 Years	No	Total 20 CPE hours (either structured/ unstructured) (As per Member's choice)
Members aged 60 Years and above	No	Exempted

Further, with regard to cut off date, it may be noted as under:-

- Cut-off Date for Age-Based CPE Requirement Exemptions:**

To fix a uniform cut-off date for calculating the age of members attaining 60, 70, or 80 years during a calendar year (i.e., between **1st January and 31st December**). Accordingly, members shall be required to fulfil the CPE hour requirements applicable to the age bracket corresponding to the age attained as on the cut-off date.

¹ As decided in Council at its 445th meeting held on 12th-14th August, 2025

For example- A member who completes the age of 59 years and 364 days, 69 years and 364 days, or 79 years and 364 days at any time during the calendar year shall be considered to have attained the age of 60, 70, or 80 years, respectively, in that year and shall be required to comply with the CPE requirements applicable to that age group.

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

A. Member is exempted only for the particular Calendar year during which he gets membership for the first time.

B. Other Exemptions to members:

- i. All the members (aged 60 years and above) who are not holding Certificate of Practice.
- ii. Judges of Supreme Court, High Court, District Courts and Tribunal
- iii. Members of Parliament/MLAs/MLCs
- iv. Governors of States
- v. Centre and State Civil Services
- vi. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)
- vii. Judicial officers
- viii. Members in Military Service

C. Temporary Exemptions:

- i. Female members for one Calendar year on the grounds of pregnancy or termination of pregnancy.
- ii. 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.).
- iii. Members suffering from prolonged critical diseases/illnesses or other disability 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.).

Changes in conditions for claiming exemptions by Members from the CPE hours requirements

The following may be noted w.e.f. 1.1.2026 (Calendar year 2026) while granting exemption to Members² :-

- a) Removal of requirement to route the application of exemption cases of the Members (In case of Medical grounds) through the Chairman of concerned Branch/Regional Council under whose geographical jurisdiction his/her office falls – It must be solely on self-declaration of Members alongwith submission of supporting documents
- b) If the Member has generated UDIN in a particular Calendar year in which he/she is seeking exemption in any case, then he/she is required to undertake at least 10 Hours of Unstructured/Structured Learning Activities (as per Member's choice) for the exempted period.
- c) Female members shall be granted the flexibility to choose the calendar year for claiming exemption from CPE requirements in case of pregnancy or termination of pregnancy (Present/preceding/succeeding year as per Date of Birth of child).

Note:-

1. The Council has decided³ **“to have mandatory (from Calendar Year 2026 onwards) 1 Structured CPE Hours each on topics of “Standards on Auditing”, “Code of Ethics” and “Digital Technology” (total 3 Structured CPE Hours) during every Calendar year through DLH (Structured Videos)/Physical mode (applicable from Calendar Year 2026 onwards) for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder & Having Age less than 60 years) and also for newly introduced slab of Members aged 60 years and above but less than 70 Years. This may be completed any time during the Calendar year through DLH/Physical mode.”**
2. Out of 20 Structured CPE Hours which is mandatory to be completed by Members below 60 years and holding COP, (including those as mentioned at Point 1 above), 4 Structured CPE Hours can be completed in virtual mode through Digital Learning Hub till any further modification. From Calendar Year 2023 onwards, the members who have already earned 4 or less Structured CPE hours in online mode (through VCM/DLH) will get credit on actual basis.

Further, Members may also note that structured CPE hours obtained in online mode over and above, as allowed above shall continue to be counted as Unstructured CPE Hours for compliance purpose. However, total Structured CPE hours obtained in physical mode (apart from online mode as allowed) shall continue to be counted as Structured CPE Hours.

² As decided in Council at its 445th meeting held on 12th-14th August, 2025

³ As decided in 448th meeting of the Council held on 6th and 7th February, 2026