

# UK: Mandatory Tax Adviser Registration



April 2026

From 18 May 2026, new UK rules will preclude any tax adviser (whether they are based in the UK or overseas), from interacting with HMRC on behalf of a client unless they register with HMRC.

The rules will, therefore, apply to international tax lawyers and accountants outside the UK that wish to communicate directly with HMRC in respect of their clients' tax affairs. Only very limited exceptions apply.

## 1 Who is a tax adviser?

A tax adviser is any organisation (whether based in the UK or overseas) who, as any part of its business, assists other persons (i.e., clients) with their tax affairs, and gets paid for it. The definition is based on the nature of the activity and the business and so extends beyond the membership of any particular tax profession or sector.

HMRC have, however, agreed to pause the implementation of the regime as far as it impacts financial services businesses until the end of March 2027.

## 2 What is interaction with HMRC?

Interaction is very widely defined, covering any type of correspondence or communication with HMRC, including the filing of any return, claim, notice or any other document.

## 3 How does a tax adviser register?

It is expected that registration will be made via an online portal. A tax adviser organisation will need to provide basic identification information together with the name of each relevant individual and a statement that the registration conditions are met.

Documents submitted by non-UK tax advisers will need to be notarised and accompanied by a certified English translation (where applicable).

## 4 Who is a relevant individual?

Assuming the tax adviser organisation has more than six officers, a relevant individual is any person who plays a significant role in:

- a making decisions about how a substantial part of the organisation's tax adviser activities are managed or organised, or
- b actually managing or organising a substantial part of those activities.

There is currently no guidance on what "significant" or "substantial" means in this context.

Relevant individuals are required to meet specified minimum standards in respect of their personal tax affairs.

## 5 Who is an officer?

An officer is anyone who exercises a management function in the organisation (e.g., a partner in a partnership).

All officers will be nominated as relevant individuals and so will need to meet the minimum standards in respect of their personal tax affairs.

## 6 What are the registration conditions?

There are three registration conditions: two relating to the organisation, with a third requiring the tax adviser and each relevant individual to meet an extensive list of minimum standards.

The conditions are:

- a The organisation must be subject to anti-money laundering supervision,
- b The organisation's list of relevant individuals must include a minimum of five officers, and
- c Both the tax adviser organisation and each relevant individual must meet certain minimum standards, including in respect of tax compliance, regulatory compliance, solvency, and absence of criminal convictions.

## 7 Must HMRC approve an application for registration?

If the registration conditions are satisfied, HMRC must approve an application for registration and notify the tax adviser organisation accordingly. In addition, HMRC have a discretion to approve an application where the conditions are failed solely because the tax adviser (or a relevant individual) owes tax that is overdue or has an outstanding tax return.

## 8 How is registration monitored?

HMRC have the power to monitor whether a registered tax adviser continues to meet the registration requirements. HMRC can at any time demand a tax adviser to provide any information that they require.

Where HMRC consider that the tax adviser no longer meets the registration requirements, or falls below published standards of interaction, they can suspend registration. In such cases, the tax adviser must notify its clients. Failure to do so will result in a penalty of up to £5,000.

## 9 What happens if a tax adviser does not register?

If a tax adviser is required to register but fails to do so, it will not be able to interact with HMRC on behalf of its clients.

Continued interaction with HMRC can trigger penalties of £5,000, rising to £10,000 for repeated contraventions. The fines can be attributed to a relevant individual.

## 10 What other sanctions can HMRC impose?

Repeated contraventions of the regime requires HMRC to issue an ineligibility order, which will effectively prevent an adviser from being able to register (and, therefore, interact with HMRC on behalf of clients). Ineligibility orders can be temporary or, in more serious cases, permanent.

HMRC can 'name and shame' any tax adviser, and any relevant individual, who breaches the regime by publishing their name, address postcode, and the sanction imposed.

### HOW WE CAN HELP

Our team can guide you through the new Mandatory Tax Adviser Registration rules.

We can help you:

- Assess whether you meet the definition of 'tax adviser', identify your tax adviser activities and interaction with HMRC, and determine whether you need to register with HMRC;
- Identify the relevant individuals and officers within your business who will be impacted by the registration process; and
- Develop internal controls, policies, and procedures for ongoing compliance with the new regime.

Please contact us if you would like tailored advice or further information.

## FOR FURTHER INFORMATION, PLEASE CONTACT



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