STATUTORY INSTRUMENTS

2026 No. 1152

TAXES

The Data-gathering (Ongoing Data: Interest and Payment Card Transactions) Regulations 2026

Made - - - -	*2nd November 2026*
Laid before the House of Commons	*3rd November 2026*
Coming into force - -	*1st March 2028*

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The Treasury make these Regulations in exercise of the powers conferred by paragraphs 1(1) and (2), 2(2), 3(1), 5 and 22(1) and (2) of Schedule 23 to the Finance Act 2026(**a**).

PART 1

Citation, commencement and interpretation

Citation and commencement

1. These Regulations may be cited as the Data-gathering (Ongoing Data: Interest and Payment Card Transactions) Regulations 2026 and come into force on 1st March 2028.

Interpretation

2. In these Regulations—

"annual ongoing data", in relation to a relevant financial institution and a tax year, has the meaning given by regulation 8;

"beneficiary" has the meaning given by paragraph 1(b) of—

(a) Schedule 1, in relation to a relevant annual amount;

(b) Schedule 2, in relation to a relevant quarterly amount;

"the CRS" means the Common Reporting Standard for automatic exchange of financial account information in tax matters developed by the Organisation for Economic Co-operation and Development, as amended from time to time(**b**);

"dormant account" means an account, within the meaning of section 9 of the Dormant Bank and Building Society Accounts Act 2008 (account)(**c**), which is dormant within the meaning of section 10 of that Act (dormant);

"electronic lending system operator" means a person carrying on an activity which is a specified kind of activity under article 36H of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001 (operating an electronic system in relation to lending)(**d**);

"financial institution" means a Financial Institution within the meaning of Section VIII(A)(3) of the CRS (defined terms), other than one which is such an institution because, and only because, it is a Specified Insurance Company within the meaning of Section VIII(A)(8) of the CRS;

(**a**) 2026 c. 11. Paragraph 25 of Schedule 23 provides that, in that Schedule, "specified", in relation to regulations, means specified or described in the regulations.

(**b**) The consolidated text of the Common Reporting Standard (2025) is available at https://www.oecd.org/content/dam/oecd/en/publications/reports/2025/04/consolidated-text-of-the-common-reporting-standard-2025_e478bc04/055664b1-en.pdf. A hard copy is available for inspection by appointment at the offices of His Majesty's Revenue and Customs, 14 Westfield Avenue, London E20 1HZ.

(**c**) 2008 c. 31.

(**d**) S.I. 2001/544; relevant amending instruments are S.I. 2013/1881, 2014/366, 2016/392, 2020/480.

"investment plan regulations" means regulations under section 694(1) of the Income Tax (Trading and Other Income) Act 2005 (income from individual investment plans)(**a**);

"merchant account" means an account held by a retailer with a merchant acquirer, by reference to which the amount due to be paid by the merchant acquirer to the retailer in settlement of payment card transactions is calculated;

"merchant acquirer" means a person falling within paragraph 13A of Schedule 23 to the Finance Act 2011 (merchant acquirers etc)(**b**);

"monthly ongoing data", in relation to a relevant merchant acquirer and a month, has the meaning given by regulation 13;

"ongoing data", in relation to a relevant person, means the person's—

(a) annual ongoing data and quarterly ongoing data, where the person is a relevant financial institution;

(b) monthly ongoing data, where the person is a relevant merchant acquirer;

"paid or credited", in relation to a relevant financial institution and an amount of interest, means paid or credited in the course of carrying on business as a financial institution or an electronic lending system operator;

"payment card transaction" has the same meaning as in paragraph 13A(2) of Schedule 23 to the Finance Act 2011;

"quarterly data period" means any of the following periods—

(a) the period beginning with 6th April and ending with the following 5th July;

(b) the period beginning with 6th July and ending with the following 5th October;

(c) the period beginning with 6th October and ending with the following 5th January;

(d) the period beginning with 6th January and ending with the following 5th April;

"quarterly ongoing data", in relation to a relevant financial institution and a quarterly data period, has the meaning given by regulation 9;

"quarterly reporting interest" means interest on a current account or savings account;

"recipient" has the meaning given by paragraph 1(a) of—

(a) Schedule 1, in relation to a relevant annual amount;

(b) Schedule 2, in relation to a relevant quarterly amount;

"relevant annual amount", in relation to a relevant financial institution and a tax year, means an amount of interest, other than quarterly reporting interest, paid or credited by the relevant financial institution during the tax year;

"relevant dormant account" means a dormant account which is a relevant dormant asset within the meaning of section 39(2) of the Finance Act 2008 (dormant assets)(**c**);

"relevant financial institution" means a financial institution or an electronic lending systems operator which—

(a) is a Participating Jurisdiction Financial Institution within the meaning of Section VIII(A)(2) of the CRS, applying that definition as if references to a Participating

(**a**) 2005 c. 5.
(**b**) 2011 c. 11. Paragraph 13A of Schedule 23 was inserted by section 228(1) of the Finance Act 2013 (c. 29).
(**c**) 2008 c. 9. Section 39 was substituted by paragraph 2 of Schedule 6 to the Finance Act 2022 (c. 3).

Jurisdiction were references to the United Kingdom and as if references to a Financial Institution included references to an electronic lending systems operator, and

(b) by virtue of its carrying on of business as a financial institution or an electronic lending systems operator, falls within paragraph 12 of Schedule 23 to the Finance Act 2011 (interest etc);

"relevant merchant acquirer" means a merchant acquirer which—

(a) is resident in the United Kingdom for the purposes of corporation tax, or

(b) by reason of its activity as a merchant acquirer, falls within section 5(2)(b) of the Corporation Tax Act 2009 (territorial scope of charge)(**a**);

"relevant person" means a relevant financial institution or a relevant merchant acquirer;

"relevant quarterly amount", in relation to a relevant financial institution and a quarterly data period, means an amount of quarterly reporting interest paid or credited by the relevant financial institution during the quarterly data period;

"repayment claim", in relation to a relevant dormant account, has the same meaning as in section 5(6) of the Dormant Bank and Building Society Accounts Act 2008 (functions etc of a reclaim fund)(**b**);

"retailer" has the same meaning as in paragraph 13A(2) of Schedule 23 to the Finance Act 2011;

"settled", in relation to a repayment claim and a relevant dormant account, means that the balance of the account has been paid to the account holder in pursuance of the claim;

"tax year" has the same meaning as in section 4(2) of the Income Tax Act 2007 (income tax an annual tax)(**c**).

PART 2

Relevant person's obligation to provide ongoing data

Relevant financial institution's obligation to provide ongoing data

3.—(1) Paragraph (2) applies to a relevant financial institution and each tax year, beginning with—

(a) the tax year 2028-29, or

(b) the tax year during which the relevant financial institution begins to fall within paragraph 12 of Schedule 23 to the Finance Act 2011 by virtue of the carrying on of its business as a financial institution or electronic lending system operator,

whichever is later.

(2) No later than 21 days after the end of the tax year, the relevant financial institution must provide to HMRC(**d**) the relevant financial institution's annual ongoing data, if any, for the tax year.

(**a**) 2009 c. 4.
(**b**) The definition of "repayment claims" in section 5(6) was amended by paragraph 8(3)(b) of Schedule 1 to the Dormant Assets Act 2022 (c. 5).
(**c**) 2007 c. 3.
(**d**) "HMRC" is defined in paragraph 25 of Schedule 23 to the Finance Act 2026.

(3) Paragraph (4) applies to a relevant financial institution and each quarterly data period, beginning with—

(a) the quarterly data period ending with 5th July 2028, or

(b) the quarterly data period during which the relevant financial institution begins to fall within paragraph 12 of Schedule 23 to the Finance Act 2011 by virtue of the carrying on of its business as a financial institution or electronic lending system operator,

whichever is later.

(4) No later than 21 days after the end of the quarterly data period, the relevant financial institution must provide to HMRC the relevant financial institution's quarterly ongoing data, if any, for the period.

Relevant merchant acquirer's obligation to provide ongoing data

4.—(1) Paragraph (2) applies to a relevant merchant acquirer and each month, beginning with—

(a) April 2028, or

(b) the month during which the relevant merchant acquirer begins to carry on the activity by virtue of which it is a merchant acquirer,

whichever is later.

(2) No later than 21 days after the end of the month, the relevant merchant acquirer must provide to HMRC the relevant merchant acquirer's monthly ongoing data, if any, for the month.

Form and manner of provision of ongoing data

5. A relevant person must provide ongoing data to HMRC in such form and manner as HMRC may specify by published notice.

Due diligence obligations

6. Before providing ongoing data to HMRC, a relevant person must take such steps to verify the data as HMRC may specify by published notice.

Ceasing to be a relevant person

7.—(1) This regulation applies to a person who is—

(a) a relevant financial institution which ceases to fall within paragraph 12 of Schedule 23 to the Finance Act 2011 by virtue of the carrying on of its business as a financial institution or electronic lending system operator, or

(b) a relevant merchant acquirer which ceases to carry on the activity by virtue of which it is a merchant acquirer,

where that person gives a notice satisfying HMRC of that cessation.

(2) For the purposes of these Regulations, a person to whom this regulation applies is to be treated, after the cessation date, as no longer being a relevant financial institution or a relevant merchant acquirer, as the case may be.

(3) No later than 21 days after the cessation date, a person to whom this regulation applies must provide to HMRC—

(a) the annual ongoing data, if any, which the person would, but for paragraph (2), have had to provide for the tax year containing the cessation date;

(b) the quarterly ongoing data, if any, which the person would, but for paragraph (2), have had to provide for the quarterly data period containing the cessation date;

(c) the monthly ongoing data, if any, which the person would, but for paragraph (2), have had to provide for the month containing the cessation date.

(4) Regulations 5 and 6 apply to the provision of data in pursuance of paragraph (3) as they apply to the provision of ongoing data by a relevant person.

(5) A notice under paragraph (1) must be in such form, and given in such manner, as HMRC may specify by published notice.

(6) In this regulation, the "cessation date" means the day on which HMRC notify the person that they are satisfied by the notice mentioned in paragraph (1).

PART 3

Ongoing data

Annual ongoing data for relevant financial institution

8. Subject to regulation 10, the annual ongoing data for a relevant financial institution in relation to a tax year are the data specified in Schedule 1, in relation to each relevant annual amount.

Quarterly ongoing data for relevant financial institution

9. Subject to regulation 10, the quarterly ongoing data for a relevant financial institution in relation to a quarterly data period are the data specified in Schedule 2, in relation to each relevant quarterly amount.

Exclusions from ongoing data for relevant financial institution

10. The ongoing data for a relevant financial institution do not include any data in relation to an amount of interest paid or credited by the institution which is of a description specified in Schedule 3.

Treatment of interest inaccessible until end of period of time

11.—(1) Paragraph (2) applies to an amount of interest, paid or credited by a relevant financial institution, which may not be accessed by or on behalf of the person beneficially entitled to the amount until the expiry of a period of time ("the inaccessibility period") following its payment or crediting.

(2) For the purposes of these Regulations, the amount is to be treated as paid or credited on the day on which the inaccessibility period expires.

Treatment of interest on relevant dormant accounts

12.—(1) Where a repayment claim to the balance of a relevant dormant account with a relevant financial institution is settled, any interest paid or credited in relation to the account during the relevant dormant period is to be treated for the purposes of these Regulations as paid or credited—

(a) by the relevant financial institution, and

(b) on the day on which the repayment claim is settled.

(2) In this regulation, "relevant dormant period" means the period beginning with the day on which a dormant account becomes a relevant dormant account and ending with the day on which a repayment claim in relation to the account is settled.

Monthly ongoing data for relevant merchant acquirer

13. The monthly ongoing data for a relevant merchant acquirer in relation to a month are the data specified in Schedule 4, in relation to each retailer with an address in the United Kingdom to whom the relevant merchant acquirer has been contractually obliged during the month to make payment in settlement of payment card transactions.

PART 4

Special identifying information

Special identifying information

14.—(1) In regulation 15, "special identifying information" means—

(a) in relation to a relevant financial institution, information falling within—

(i) paragraph 6 of Schedule 1, or

(ii) paragraph 7(a) or (b) of Schedule 2,

other than excluded information;

(b) in relation to a relevant merchant acquirer, information falling within paragraph 4(e), (f) or (g) of Schedule 4.

(2) In paragraph (1)(a), information relating to a relevant annual amount or a relevant quarterly amount is "excluded" if—

(a) the information falls within paragraph 6(d) of Schedule 1 or paragraph 7(b)(iii) of Schedule 2, and

(b) the amount—

(i) is paid by way of compensation,

(ii) arises in relation to an interest-bearing current account, or

(iii) is paid in relation to a trust.

Obligation in relation to special identifying information

15.—(1) This regulation applies to a person who, but for paragraph 2(1) of Schedule 23 to the Finance Act 2026 (data within possession or power), would be required by regulation 3(2) or (4), 4(2) or 7(3) to provide special identifying information.

(2) The person must—

(a) make reasonable efforts to obtain the information, and

(b) provide such of the information as is obtained as a result of those efforts to HMRC as soon as possible after it has been obtained.

(3) Regulations 5 and 6 apply to the provision of information in pursuance of paragraph (2)(b) as they as they apply to the provision of ongoing data by a relevant person.

PART 5

Other obligations of relevant person

Record-keeping

16. Where a relevant person has been required to provide ongoing data to HMRC, the person must—

(a) keep a record of—

(i) those data, and

(ii) the steps taken in pursuance of regulation 6 to verify them, and

(b) preserve that record for the period of 5 years beginning with the day after the end of—

(i) in relation to annual ongoing data, the tax year to which the data relate;

(ii) in relation to quarterly ongoing data, the quarterly data period to which the data relate;

(iii) in relation to monthly ongoing data, the month to which the data relate.

Notifying HMRC of forthcoming obligation to provide ongoing data

17. A relevant person must—

(a) notify HMRC that the person will be required under regulation 3(2) or (4) or 4(2) to provide ongoing data, and

(b) do so—

(i) in such form and manner as HMRC may specify by published notice;

(ii) if the person is a relevant financial institution, no later than one month before the end of—

(aa) the first tax year in relation to which the person will be required to provide annual ongoing data, or

(bb) the first quarterly data period in relation to which the person will be required to provide quarterly ongoing data,

whichever is the earlier;

(iii) if the person is a relevant merchant acquirer, before the start of the first month in relation to which the person will be required to provide monthly ongoing data.

Christian Wakeford
Jade Botterill

2nd November 2026 — Two of the Lords Commissioners of His Majesty's Treasury

SCHEDULES

SCHEDULE 1

Regulation 8

Annual ongoing data: relevant financial institution

1. The total amount of interest paid or credited by the relevant financial institution during the tax year to—

(a) the person to whom the relevant annual amount was paid or credited ("the recipient"), or

(b) if different, the beneficiary of the relevant annual amount ("the beneficiary").

2. The currency in which the relevant annual amount was paid or credited, if other than sterling.

3. If tax was withheld in relation to the relevant annual amount, the amount withheld.

4. The frequency with which interest was paid or credited to or in relation to the recipient or beneficiary during the tax year.

5. If the relevant annual amount was paid or credited in relation to an account, the following details of the account—

(a) account type;

(b) account number;

(c) sort code;

(d) account name;

(e) number of persons who are account holders;

(f) whether the account was opened or closed during the tax year.

6. The following details in relation to the recipient or beneficiary of the relevant annual amount—

(a) name;

(b) date of birth;

(c) principal residential address;

(d) national insurance number, or confirmation that the person is not entitled to apply for one.

SCHEDULE 2

Regulation 9

Quarterly ongoing data: relevant financial institution

1. The total amount of interest paid or credited by the relevant financial institution during the quarterly data period to—

(a) the person to whom the relevant quarterly amount was paid or credited ("the recipient"), or

(b) if different, the beneficiary of the relevant quarterly amount ("the beneficiary").

2. The total amount of interest paid or credited to the recipient or beneficiary since the beginning of the tax year containing the quarterly data period.

3. The currency in which the relevant quarterly amount was paid or credited, if other than sterling.

4. If tax was withheld in relation to the relevant quarterly amount, the amount withheld.

5. The frequency with which interest was paid or credited to or in relation to the recipient or beneficiary during the quarterly data period.

6. The following details of the account in relation to which the relevant quarterly amount was paid or credited—

(a) account type;

(b) account number;

(c) sort code;

(d) account name;

(e) number of persons who are account holders;

(f) whether the account was opened or closed during the quarterly data period.

7. The following details in relation to the recipient or beneficiary of the relevant quarterly amount—

(a) name;

(b) where the recipient or beneficiary is an individual—

(i) date of birth;

(ii) principal residential address;

(iii) national insurance number, or confirmation that the individual is not entitled to apply for one;

(c) where the recipient or beneficiary is not an individual, registered address or address of principal place of business.

SCHEDULE 3

Regulation 10

Exclusions from ongoing data: relevant financial institution

1. Interest paid or credited in relation to—

(a) an account held on behalf of another financial institution;

(b) an account within the meaning of regulation 4(1) of the Individual Savings Account Regulations 1998 (general conditions for accounts and subscriptions to accounts)(**a**), including a junior ISA account within the meaning of regulation 2B of those Regulations (meaning of junior ISA account)(**b**);

(c) a certificate of deposit within the meaning of section 1019 of the Income Tax Act 2007 (meaning of certificate of deposit)(**c**);

(d) a certificate within the meaning of regulation 2 of the National Savings (No. 2) Regulations 2015 (interpretation)(**d**);

(e) an investment or deposit held by a branch of the relevant financial institution situated in a territory other than the United Kingdom;

(**a**) S.I. 1998/1870. Regulation 4(1) was substituted by S.I. 2011/1780 and amended by S.I. 2016/364 and 2017/466.
(**b**) Regulation 2B was inserted by S.I. 2011/1780.
(**c**) 2007 c. 3.
(**d**) S.I. 2015/624.

(f) an investment under a plan provided for by investment plan regulations;

(g) a relevant dormant account—

(i) prior to a repayment claim in relation to the account being settled, or

(ii) which, when it first became a relevant dormant account, was a plan provided for by investment plan regulations;

(h) a child trust fund within the meaning of section 1(2) of the Child Trust Funds Act 2004 (child trust funds)(**a**);

(i) a Schedule 3 SAYE option scheme within the meaning of paragraph 1(A1) of Schedule 3 to the Income Tax (Earnings and Pensions) Act 2003 (introduction to Schedule 3 SAYE option schemes)(**b**);

(j) a syndicated loan accepted into the Provisional Treaty Relief Scheme, as amended from time to time(**c**).

2. Profits on a disposal of a deeply discounted security within the meaning of Chapter 8 of Part 4 of the Income Tax (Trading and Other Income) Act 2005 (profits from deeply discounted securities)(**d**).

3. A dividend paid by an offshore fund, within the meaning of section 378A(7) of the Income Tax (Trading and Other Income) Act 2005 (offshore fund distributions)(**e**), other than one treated as income for income tax purposes under section 378A(2) of that Act.

4. A manufactured payment within the meaning of section 614ZB(6) of the Income Tax Act 2007 (key definitions)(**f**).

5. Interest distributions within the meaning of regulation 5(2) of the Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) Regulations 2009 (treatment of dividends as interest distributions)(**g**).

6. Interest paid or credited to, or in relation to, a registered pension scheme within the meaning of section 150(2) of the Finance Act 2004(**h**).

7. Interest paid or credited in circumstances where the recipient of the interest, or, if different, the beneficiary, is—

(a) a person not resident in the United Kingdom for the purposes of income tax or corporation tax;

(b) in relation to interest other than quarterly reporting interest, a person other than an individual.

(**a**) 2004 c. 6.
(**b**) 2003 c. 1. Paragraph 1(A1) was substituted by paragraph 105(2) of Schedule 8 to the Finance Act 2014 (c. 26).
(**c**) Details of the Provisional Treaty Relief Scheme are available at https://webarchive.nationalarchives.gov.uk/ukgwa/20140207051109/http://www.hmrc.gov.uk/cnr/ptr_guide.pdf. A hard copy is available for inspection by appointment at the offices of His Majesty's Revenue and Customs, 14 Westfield Avenue, London E20 1HZ.
(**d**) 2005 c. 5.
(**e**) Section 378A was inserted by section 39(3) of the Finance Act 2009 (c. 10). Subsection (7) was amended by paragraph 168 of Schedule 8 to the Taxation (International and Other Provisions) Act 2010 (c. 8).
(**f**) Section 614ZB was inserted by paragraph 1 of Schedule 29 to the Finance Act 2013 (c. 29).
(**g**) S.I. 2009/2034.
(**h**) 2004 c. 12.

SCHEDULE 4

Regulation 13

Monthly ongoing data: relevant merchant acquirer

1. Details of payment card transactions recorded by the relevant merchant acquirer against the retailer's merchant account during the month, including the currency in which the transactions were made.

2. The reference number, and branch, of the account into which payments from the relevant merchant acquirer to the retailer were made during the month.

3. Any unique identifier allocated by the relevant merchant acquirer to the retailer for the purpose of—

(a) identifying the retailer;

(b) identifying the retailer's merchant account;

(c) classifying the trade of the retailer.

4. The following details in relation to the retailer—

(a) name;

(b) address;

(c) telephone number;

(d) email address;

(e) registration number within the meaning of regulation 2(1) of the Value Added Tax Regulations 1995 (interpretation - general)(**a**);

(f) national insurance number, or confirmation that the retailer is not entitled to apply for one, in relation to an individual;

(g) registered number, within the meaning of section 1066(1) of the Companies Act 2006 (company's registered numbers)(**b**), in relation to a company.

(**a**) S.I. 1995/2518.
(**b**) 2006 c. 46.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision requiring persons of specified description to provide specified data to His Majesty's Revenue and Customs ("HMRC") on an ongoing basis.

Part 1 makes general provision. Regulation 1 provides for citation and commencement. Regulation 2 is an interpretation provision.

Part 2 imposes the obligation on a relevant person to provide ongoing data to HMRC. Regulation 3 requires a relevant financial institution to provide annual or quarterly ongoing data. Regulation 4 requires a relevant merchant acquirer to provide monthly ongoing data. Regulation 5 makes provision as to the form and manner in which ongoing data are to be provided. Regulation 6 requires a relevant person to undertake due diligence before providing ongoing data. Regulation 7 makes provision about ceasing to be a relevant person.

Part 3 introduces the Schedules which define the categories of ongoing data. Regulation 8 introduces Schedule 1 which defines the annual ongoing data for a relevant financial institution. Regulation 9 introduces Schedule 2 which defines the quarterly ongoing data for a relevant financial institution. Regulation 10 introduces Schedule 3 which defines exclusions from a relevant financial institution's ongoing data, annual ongoing data and quarterly ongoing data respectively. Regulation 11 provides for the treatment of interest which is inaccessible until the expiry of a period of time after it is paid or credited. Regulation 12 provides for the treatment of interest in the case of a dormant account. Regulation 13 introduces Schedule 4 which defines the monthly ongoing data for a relevant merchant acquirer.

Part 4 makes provision about special identifying information. Regulation 14 defines special identifying information. Regulation 15 makes provision about when a person must make reasonable efforts to obtain such information and then provide it to HMRC.

Part 5 makes provision about other obligations of a relevant person. Regulation 16 requires a relevant person to keep records. Regulation 17 requires a relevant person to notify HMRC in advance of the person becoming obliged to provide ongoing data to HMRC.

A Tax Information and Impact Note covering this instrument was published on 21st July 2025 alongside draft legislation for the Finance Bill 2025-26. This has been updated as a result of changes to the impacts as a result of this instrument and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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