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STATUTORY INSTRUMENTS

2026 No. 560

TAXES

The Anti-avoidance Information Notices (Resolution of Disputes as to Privilege) Regulations 2026

Made - - - -	*27th May 2026*
Laid before the House of Commons - - - -	*29th May 2026*
Coming into force - -	*19th June 2026*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the power conferred by section 186(5) of the Finance Act 2026(**1**).

Citation and commencement

1.—(1) These Regulations may be cited as the Anti-avoidance Information Notices (Resolution of Disputes as to Privilege) Regulations 2026.

(2) These Regulations come into force on 19th June 2026.

Interpretation

2. In these Regulations—

"privileged information" means information(**2**) which falls within section 186(2)(d) of the Finance Act 2026 (excepted information: privilege);

"working day" means any day other than—

(a) a Saturday or Sunday, or

(b) a day that is a bank holiday in any part of the United Kingdom under the Banking and Financial Dealings Act 1971(**3**).

(**1**) 2026 c. 11.
(**2**) Section 206(1) of the Finance Act 2026 ("FA 2026") provides that in Chapter 3 (Anti-avoidance information notices), "information" includes a document, and "document" includes any part of a document. Section 206(2) of FA 2026 also provides that a reference to a document is a reference to anything in which information of any description is recorded.
(**3**) 1971 c. 80.

Procedure where information notice is in dispute

3.—(1) This regulation applies where there is a dispute between HMRC(**4**) and a recipient(**5**) of an information notice(**6**) as to whether any information is privileged information.

(2) The recipient must serve on HMRC a list which—

(a) specifies the information required under the information notice which is in dispute, and

(b) includes a description of the information and its contents.

(3) But a description is not required under paragraph (2)(b) where the recipient considers that providing the description would itself involve providing privileged information.

(4) A list under paragraph (2) must be served on or before—

(a) the date for providing information set out in the information notice, or

(b) a later date agreed by HMRC, provided such date falls within the period of 20 working days beginning with the day after the date referred to in sub-paragraph (a).

(5) HMRC must notify the recipient of any information on the list that HMRC considers is not privileged information.

(6) Where information remains in dispute, the recipient must make an application to the tribunal(**7**) to consider and resolve the dispute.

(7) An application under paragraph (6) must—

(a) be made within the period of 20 working days beginning with the day after the date of the notification given by HMRC under paragraph (5), and

(b) include copies of the information which remains in dispute.

(8) Where the requirements of this regulation are met, the recipient will be treated as having complied with the information notice, in relation to the information in dispute, until—

(a) the tribunal decides the status of the information, or

(b) an agreement has been reached under regulation 5.

(9) A reference in paragraphs (2), (5) and (6) to a recipient includes a person acting on behalf of the recipient in relation to an information notice.

Resolution of disputes by the tribunal

4. Where an application is made to the tribunal under regulation 3(6), the tribunal may resolve the dispute by confirming whether and to what extent the information in dispute is, or is not, privileged information.

Resolution of disputes by agreement

5. A dispute falling within regulation 3 may be resolved at any time by HMRC and the recipient reaching an agreement in writing.

(**4**) "HMRC" has the meaning given by section 206(1) of FA 2026.
(**5**) "Recipient" has the meaning given by section 206(1) of FA 2026.
(**6**) "Information notice" has the meaning given by section 206(1) of FA 2026.
(**7**) "Tribunal" has the meaning given by section 206(1) of FA 2026.

Jonathan Athow
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Two of the Commissioners for His Majesty's Revenue and Customs

27th May 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the resolution by the tribunal of disputes as to whether any information requested by His Majesty's Revenue and Customs in an information notice, issued under sections 179 to 183 of the Finance Act 2026 (c. 11), is privileged. These Regulations set out the procedure to be followed where the information requested is in dispute and for resolution of such disputes by agreement or the tribunal.

A Tax Information and Impact Note covering this instrument was published on 26th November 2025 alongside the Budget and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.