STATUTORY INSTRUMENTS

2026 No. 570

TAXES

The Publication of Information About Tax Avoidance Schemes (Legally Privileged Communications Declarations) Regulations 2026

Made - - - -	*1st June 2026*
Laid before the House of Commons - - - -	*2nd June 2026*
Coming into force - -	*23rd June 2026*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 209(8) of the Finance Act 2026(**1**).

Citation and commencement

1. These Regulations may be cited as the Publication of Information About Tax Avoidance Schemes (Legally Privileged Communications Declarations) Regulations 2026 and come into force on 23rd June 2026.

Requirements of a valid declaration in relation to privileged material

2.—(1) A declaration made under section 209 of the Finance Act 2026 must—

(a) contain the name, home address and practising address of each of the following—

(i) the lawyer who intends to make the representations,

(ii) the lawyer making the declaration, if different, and

(iii) each lawyer whose privileged communications would otherwise be relied upon to establish that the representations to which the declaration relates are true,

(b) contain, in relation to each lawyer named in the declaration—

(i) the name of each body that regulates the professional conduct of that lawyer, and

(ii) where the body issues an identifying number to those it regulates, that number,

(c) identify the arrangements to which the representations relate,

(d) identify each fact, stated in the representations, to which the declaration relates,

(**1**) 2026 c. 11.

(e) state whether the declaration is made on the basis that—

(i) the content of the privileged communications, alone, is sufficient on the balance of probabilities to demonstrate that the representations are true, or

(ii) the content of the privileged communications is, with other information, sufficient to demonstrate on the balance of probabilities that the representations are true,

(f) identify, where sub-paragraph (e)(ii) applies, the other information that is relied upon to demonstrate that the representations are true,

(g) confirm that the contents of the declaration are true to the best of the knowledge and belief of the lawyer making the declaration, and

(h) be signed and dated by the lawyer making the declaration.

(2) In paragraph (1)(c), "arrangements" has the meaning given by section 212(5) of the Finance Act 2026.

Timing of a declaration in relation to privileged material

3. A declaration made under section 209 of the Finance Act 2026 must be provided to HMRC no later than the representations to which it relates.

Penny Ciniewicz
Carol Bristow
Two of the Commissioners of His Majesty's Revenue and Customs

1st June 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations set out the requirements that a declaration made under section 209 of the Finance Act 2026 must meet.

Section 316C of the Finance Act 2004 (c. 12), paragraph 36 of Schedule 17 to the Finance (No. 2) Act 2017 (c. 32) and section 86 of the Finance Act 2022 (c. 3) allow HMRC to publish information about tax avoidance schemes, including the identity of a person. Where HMRC proposes to publish such information, the person concerned may make representations to the effect that the information should not be published. If that person is a lawyer, legal professional privilege (or, in Scotland, confidentiality of communications) may prevent disclosure of supporting communications. Section 209(2) of the Finance Act 2026 allows a lawyer to make a declaration confirming that privileged communications would substantiate the representations, without breaching privilege.

A Tax Information and Impact note covering this instrument was published on 26 November 2025 alongside the Autumn Budget 2025 and is available on the GOV.UK website at https://www.gov.uk/government/publications/tackling-promoters-of-marketed-tax-avoidance/closing-in-on-promoters-of-marketed-tax-avoidance-schemes. It remains an accurate summary of the impacts that apply to this instrument.