STATUTORY INSTRUMENTS

2026 No. 807 (C. 68)

TAXES

The Finance Act 2026 (Registration of Tax Advisers) (Appointed Days and Transitional Provision) Regulations 2026

Made - - - - 13th July 2026

The Treasury make these Regulations in exercise of the powers conferred by section 249 of the Finance Act 2026(1).

Citation

1. These Regulations may be cited as the Finance Act 2026 (Registration of Tax Advisers) (Appointed Days and Transitional Provision) Regulations 2026.

Interpretation

2. In these Regulations—

"Agent Services Account" means a communications authorisation which was described as such an account when it was given to the tax adviser;

"communications authorisation" means an approval to use electronic communications given by virtue of regulations made under section 132 or 133 of the Finance Act 1999(2) or section 135 or 136 of the Finance Act 2002(3);

"group undertaking" has the meaning given by section 1161(5) of the Companies Act 2006(4);

"payroll services" means the delivery of information, or the making of payments, to HMRC in accordance with PAYE regulations;

"regulated activities" has the same meaning as in the Financial Services and Markets Act 2000(5);

(1) 2026 c. 11.
(2) 1999 c. 16; section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21), section 260(1) of the Finance Act 2026 and S.I. 2011/1043.
(3) 2002 c. 23; section 135 was amended by paragraph 95 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), section 93(1) to (3) of the Finance Act 2007 (c. 11), section 260(2) of the Finance Act 2026 and S.I. 2011/1043.
(4) 2006 c. 46.
(5) 2000 c. 8. Section 22 makes provision about the meaning of regulated activities for the purpose of the Act. That section has been amended by section 7(1) of the Financial Services Act 2012 (c. 21), section 27(4) of the Financial Guidance and Claims Act 2018 (c. 10), section 69(3) of the Financial Services and Markets Act 2023 (c. 29) and S.I. 2018/135.

"specified tax account" means a communications authorisation that was described as a Self-Assessment Account or a Corporation Tax Account when it was given to the tax adviser.

Appointed day for the purpose of making regulations under section 247 of the Finance Act 2026

3. 14th July 2026 is appointed as the day on which Chapter 1 of Part 7 of the Finance Act 2026, so far as it is not already in force, comes into force for the purpose of making regulations under section 247 of that Act (power to amend Schedule 20 (exceptions)).

Appointed days for all remaining purposes

4.—(1) The appointed days on which Chapter 1 of Part 7 of the Finance Act 2026, so far as it is not already in force, comes into force for all remaining purposes are—

(a) in relation to a tax adviser in the first tranche, 18th August 2026;

(b) in relation to a tax adviser in the second tranche, 18th November 2026;

(c) in relation to a tax adviser in the third tranche, 18th February 2027;

(d) in relation to a tax adviser in the fourth tranche, 1st April 2027.

(2) A tax adviser is in the first tranche if they are not in any other tranche.

(3) A tax adviser is in the second tranche if—

(a) immediately before 18th August 2026, they do not have an Agent Services Account, but do have a specified tax account, and

(b) they do not fall within the third tranche or the fourth tranche.

(4) A tax adviser is in the third tranche if—

(a) immediately before 18th August 2026, they do not have an Agent Services Account,

(b) in the period beginning with 18th August 2026 and ending with 17th February 2027, their only tax adviser activities are payroll services, and

(c) they do not fall within the fourth tranche.

(5) A tax adviser is in the fourth tranche if—

(a) immediately before 18th August 2026, they do not have an Agent Services Account, and

(b) in the period beginning with 18th August 2026 and ending with 31st March 2027—

(i) their business consists, to a substantial extent, of carrying on one or more regulated activities, or

(ii) their clients are, to a substantial extent, group undertakings in relation to the tax adviser, and one or more of the tax adviser's group undertakings has a business which consists, to a substantial extent, of carrying on one or more regulated activities.

Transitional provision for tax advisers with an Agent Services Account

5. Where, immediately before 18th August 2026, a tax adviser has an Agent Services Account, Chapter 1 of Part 7 of the Finance Act 2026 applies in relation to them as if—

(a) they had made an application in accordance with section 225 of that Act (application for registration),

(b) that application was approved in accordance with section 230 of that Act (registration of application), and

(c) they were notified that their registration had effect from 18th August 2026.

Deirdre Costigan
Taiwo Owatemi
Two of the Lords Commissioners of His Majesty's Treasury

13th July 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations appoint the days on which Chapter 1 of Part 7 of the Finance Act 2026, which provides for the registration of tax advisers, comes into force. The Regulations also make transitional provision for tax advisers who have an Agent Services Account immediately before 18th August 2026, so that they are treated as registered for the purposes of those provisions from that date.

The appointed days are—

- 18th August 2026 unless a later date applies to a tax adviser;
- 18th November 2026 where a tax adviser does not have an Agent Services Account but has a Self-Assessment Account or a Corporation Tax Account in HMRC's online services;
- 18th February 2027 where a tax adviser's only activity that falls within Chapter 1 is payroll services, namely the provision of PAYE information or the making of PAYE payments to HMRC;
- 1st April 2027 where a tax adviser, or their group undertakings, provides specified financial services.

A Tax Information and Impact Note covering this instrument was published on 26 November 2025 alongside Budget 2025, under the title "Tax advisers to register with HMRC and meet minimum standards", and is available on the GOV.UK 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.