STATUTORY INSTRUMENTS

2026 No. 815

TAXES

The Finance Act 2026 (Registration of Tax Advisers) (Exceptions) Regulations 2026

Made - - - -	*14th July 2026*
Laid before the House of Commons - - - -	*15th July 2026*
Coming into force - -	*17th August 2026*

The Treasury make these Regulations in exercise of the power conferred by section 247 of the Finance Act 2026(**1**).

Citation and commencement

1. These Regulations may be cited as the Finance Act 2026 (Registration of Tax Advisers) (Exceptions) Regulations 2026 and come into force on 17th August 2026.

Amendment of Schedule 20 to the Finance Act 2026

2. In Schedule 20 to the Finance Act 2026 (registration of tax advisers: exceptions), in paragraph 1—

(a) in sub-paragraph (1), after paragraph (c) insert—

“(ca) where the adviser is an IOSS representative and interacts with HMRC in their capacity as such;”;

(b) in sub-paragraph (1), after paragraph (e) insert—

“(ea) where the adviser interacts with HMRC in relation to a tax that is not payable to HMRC (such as council tax or non-domestic rates);

(eb) where the adviser interacts with HMRC in relation to the provision of a valuation of property under section 10 of CRCA 2005 (the valuation office)(**2**);”;

(c) in sub-paragraph (2), in the appropriate place, insert the following definition—

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

(**2**) “CRCA 2005” means the Commissioners for Revenue and Customs Act 2005 (c. 11) by virtue of section 281 of the Finance Act 2026.

““IOSS representative” means a person registered as an IOSS representative under Schedule 9ZE to VATA 1994 (distance selling of goods imported to Northern Ireland: special accounting scheme) (see Part 5 of that Schedule)(**3**);”.

Christian Wakeford
Deirdre Costigan
Two of the Lords Commissioners of His Majesty’s Treasury

14th July 2026

(**3**) “VATA 1994” means the Value Added Tax Act 1994 (c. 23) by virtue of section 281 of the Finance Act 2026. Schedule 9ZE was inserted by paragraph 6 of Schedule 18 to the Finance Act 2021 (c. 26). Part 5 of that Schedule makes provision about the eligibility, registration, duties and obligations of an IOSS representative.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 20 to the Finance Act 2026, which sets out exceptions from the requirement for tax advisers to register with HMRC.

Regulation 2(a) adds a new exception for advisers who interact with HMRC in their capacity as IOSS representatives for the purposes of Schedule 9ZE to the Value Added Tax Act 1994.

Schedule 9ZE to the Value Added Tax Act 1994 establishes the Import One Stop Shop scheme, a special VAT accounting scheme for the distance selling of goods imported to Northern Ireland. Under that Schedule, an IOSS representative may act on behalf of a person registered under the scheme and has specified duties and liabilities in relation to that person's compliance with the scheme.

Regulation 2(b) adds further exceptions for advisers who interact with HMRC in relation to a tax that is not payable to HMRC, such as council tax or non-domestic rates, or in relation to the provision of a valuation of property under section 10 of the Commissioners for Revenue and Customs Act 2005.

Regulation 2(c) inserts a definition of "IOSS representative" for the purposes of paragraph 1 of Schedule 20.

The effect of these Regulations is that an adviser who interacts with HMRC in one of these excepted capacities or in relation to one of these excepted matters is not required to register with HMRC under the tax adviser registration regime merely by reason of that interaction.

A Tax Information and Impact Note has not been prepared for this instrument as it makes targeted exceptions and removes the negligible administrative burdens associated with registration for the affected groups. A Tax Information and Impact Note covering the mandatory tax adviser registration scheme 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.