

Finance Bill 2025-26

Representation from the Association of Taxation Technicians (ATT)

Clause 169: Publication under the new Promoter Action Notices

Executive Summary

This clause permits HMRC to publish information about individuals who have received penalties in connection with promoter action notices. Whilst we support the policy objective of promoting transparency and deterrence, we have significant concerns regarding the scope and proportionality of the information that may be disclosed.

In particular, the power to publish any address used by the recipient risks the public disclosure of residential addresses, creating risks to personal safety and security, especially for individuals with existing safeguarding concerns.

We are further concerned that the safeguards available to affected individuals, including the opportunity to make representations prior to publication, may offer only limited practical protection, particularly where individuals lack familiarity with the process and must incur additional costs to seek professional advice.

We therefore recommend (a) that the legislation be amended to exclude the publication of residential addresses, and (b) that HMRC should be required to exercise a clear statutory discretion to withhold address information where publication would be disproportionate or give rise to safeguarding concerns.

1. Background

- 1.1. These measures were first announced at Autumn Budget 2024 as part of a wider package of reforms aimed at closing the tax gap and tackling persistent promoters of marketed tax avoidance schemes.
- 1.2. The Government launched a 12-week consultation on 26 March 2025, titled “Closing in on promoters of marketed tax avoidance.” The consultation sought views on a range of proposals, including the introduction of Promoter Action Notices.
- 1.3. Following responses from the consultation, Finance Bill 2025-26 introduces Promoter Action Notices at clauses 163 to 173.

2. Introduced in Finance Bill 2025-26 and ATT recommendations

- 2.1. We support the Government’s attempts to crack down on promoters of tax avoidance and agree there should be no place in the tax profession for those involved in promoting or marketing avoidance schemes. However, we have some concerns regarding the practical application of the proposed promoter action notices.

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- 2.2. Clause 169(1) states that where HMRC has imposed a penalty under section 168 Finance Act 2025–26 on a recipient of a promoter action notice, and the period for appealing that penalty has expired, or any appeal has been determined or withdrawn, HMRC is empowered to publish certain information relating to that person.
- 2.3. Clause 169(2) sets out the categories of information that HMRC may publish. These include, at paragraph (b), any address used by the recipient. We have significant concerns about this provision, particularly in an era where many individuals operate their businesses from their home address. The publication of a personal residential address in such circumstances could inadvertently expose individuals to heightened risks to their personal safety and security.
- 2.4. These concerns are especially acute for individuals who have experienced domestic abuse, stalking, harassment or other safeguarding issues. In such cases, the public disclosure of a home address creates a foreseeable and potentially serious risk to the individual’s safety and well-being. In our view, this engages broader privacy and human rights considerations, including the right to respect for private and family life under Article 8 of the European Convention on Human Rights.
- 2.5. Whilst clause 169(3) permits recipients to make representations within 30 days of notification of HMRC’s intention to publish, this safeguard is insufficient and risks operating more as a procedural formality than as a meaningful protection. Individuals unfamiliar with these notices are likely to require professional advice in order to understand the potential consequences and to respond adequately, particularly given the serious reputational and personal implications of publication. This inevitably entails additional cost and emotional strain at what may already be a distressing time. We therefore consider it essential that the legislation, or at a minimum binding guidance, provides for an extension of the 30-day period where reasonably requested, particularly where the recipient needs additional time to obtain professional advice or to raise safeguarding concerns.
- 2.6. We recommend that clause 169(2)(b) be amended to exclude the publication of residential addresses, or alternatively to restrict publication to business addresses only. In addition, HMRC should be required to exercise a clear statutory discretion not to publish address information where doing so would give rise to safeguarding concerns or would otherwise be disproportionate, with an explicit requirement to consider the individual’s personal circumstances before publication regardless of any representations.

Association of Taxation Technicians
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Note:

The Association of Taxation Technicians

The Association is a charity and the leading professional body for those providing UK tax compliance services. Our primary charitable objective is to promote education and the study of tax administration

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and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

Our members are qualified by examination and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date. Members may be found in private practice, commerce and industry, government, and academia.

The Association has over 10,000 members and Fellows together with over 7,000 students. Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.