

Finance Bill 2025-26

Representation from the Association of Taxation Technicians (ATT)

Clauses 248 to 250: Power to publish information about tax advisers

Executive Summary

Clauses 248 to 250 introduce new powers enabling HMRC to publish information about tax advisers in specified circumstances.

Whilst we support increased transparency around HMRC's regulatory activity, we are concerned that the proposed publication of postcode information could inadvertently expose individuals to heightened personal safety and security risks, particularly where advisers operate from home addresses. We therefore recommend that the draft legislation be amended to permit publication only of the *geographical region* of the address of the tax adviser, rather than a postcode.

We are also concerned that the notification requirements in clause 249 lack sufficient certainty. Where HMRC is aware of a material change in circumstances, the legislation currently requires notification "so far as is reasonably practicable". Given the significant impact of publication on a tax adviser, we recommend that the legislation be amended to require HMRC to notify the adviser within 14 days of becoming aware of a material change in circumstances, and to provide the tax adviser with a meaningful opportunity to make representations before publication or amendment of published information.

1. Background

- 1.1. Schedule 38 Finance Act 2012 was introduced to provide HMRC with powers to take action against tax agents who engage in dishonest conduct with an intention to bring about a loss of tax.
- 1.2. Under that regime, HMRC has limited powers to publish details of tax advisers who have been sanctioned.
- 1.3. On 26 March 2025, as part of the Spring Statement, the Government published a consultation entitled 'Enhancing HMRC's powers: tackling tax advisers facilitating non-compliance', which included questions on whether the publication of information about sanctioned tax advisers was in the public interest.
- 1.4. The outcome of that consultation has led to the introduction of the provisions now contained in clauses 248 to 250 of the Finance Bill 2025–26

2. Changes introduced in Finance Bill 2025-26

- 2.1. From 1 April 2026, where, as a consequence of a tax adviser's behaviour or conduct, HMRC decides to refuse to deal with that adviser (whether on a temporary or permanent basis), or to suspend the adviser's access to HMRC's online services for tax agents or tax advisers,

HMRC may publish certain information relating to the tax adviser and, where the tax adviser is a body corporate controlled by another person, that controlling person.

3. General observations on changes

- 3.1. We agree that it is in the public interest for HMRC to publish more information about its regulatory activity and about tax advisers who are subject to sanctions. Increased transparency can assist taxpayers in making informed choices about their tax advisers, particularly where tax advisers are subject to restrictions that may limit their ability to act effectively for clients. We are therefore broadly supportive of the principle of publication arising from sanctions.
- 3.2. However, we continue to have concerns regarding clauses 248(2)(b) and 28(6)(b), which permit the publication of the postcode of any address used by a tax adviser or other person. Whilst we recognise HMRC's objective of distinguishing between tax advisers with similar names and ensuring that the correct individuals are identified, we do not support the publication of postcode information. Although the Government through the consultation period has made the concession to limit the publication to postcodes rather than full addresses, this does not sufficiently address our concerns. In an era where many tax advisers operate from home addresses, the disclosure of postcode information could inadvertently expose individuals to heightened personal safety and security risks.
- 3.3. This is particularly concerning for individuals who have experienced domestic abuse, stalking, harassment, or other safeguarding issues. The public release of home postcode information in such cases could pose serious and foreseeable risks to their safety and well-being. We consider that this engages broader human rights and privacy considerations, including the right to respect for private and family life under Article 8 of the European Convention on Human Rights. There are alternative and less intrusive means of ensuring clarity and accountability without compromising personal security.
- 3.4. Clause 249 addresses circumstances in which there has been a material change in the circumstances of a tax adviser or other person. What is a 'material change' is not defined but it could be a change in trading name, postcode, additional relevant information that the officer becomes aware of, or a change in the reasons why the decision was made to publish. Clause 249(2) provides that "the authorised officer must, **so far as is reasonably practicable, notify the tax adviser** and (as the case may be) the person mentioned in section 248(3) or (6) of the information that is going to be published and of the expected date of publication" [emphasis added]. Given the potentially significant and lasting impact on a tax adviser of the publication of such information, we consider that the legislation should provide greater certainty by specifying a defined period within which HMRC must notify the tax adviser of its intention to publish. We therefore recommend that HMRC be required to notify the tax adviser within 14 days of being aware of a material change in circumstances.
- 3.5. Additionally, where a material change in circumstances would warrant a substantive revision to information that has already been published, we consider that, as a matter of procedural fairness and natural justice, the tax adviser should be afforded a meaningful opportunity to make representations as to whether the revised information ought to be published. This safeguard is particularly important where revised publication may intensify reputational harm.

4. Recommendations for improvement

- 4.1. We recommend that consideration is given to amending clauses 248(2)(b) to 'the geographical region of the address of the tax adviser' and 28(6)(b) to 'the geographical region of the address of the other person' rather than the postcode.
- 4.2. We recommend that the legislation be amended to require HMRC, where it becomes aware of a material change in circumstances requiring publication or amendment of published information, to notify the tax adviser within 14 days of becoming so aware.
- 4.3. We further recommend that, in such cases, the tax adviser be afforded a meaningful opportunity to make representations as to whether the information should be published or revised, in a manner consistent with the representations mechanism set out in clause 248(7), ensuring consistency, transparency, and appropriate procedural safeguards.

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 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.