Outstanding 2025 Annual Returns

Briefings



03 February 2026

Outstanding 2025 Annual Returns are now late. Action is required!

Thank you to all our members who have submitted their annual return. If you have not yet submitted your 2025 Annual Return (which was due by 31 January 2026), it is now late. Outstanding membership subscription fees relating to 2026 are also now overdue for payment.

Annual Return completion obligations have been publicised as part of the subscription communications from the Membership team, in *Tax Adviser*, on our websites and on social media. The requirements are set out in the CIOT and ATT's Professional Rules and Practice Guidelines, relevant extracts of which are detailed below:

Completion of Annual Return

2.8.1 A member must complete and submit their Annual Return to the CIOT/ATT within the advised time limits.

Provision of information to the CIOT and ATT

2.12.1 A member must provide such information as is reasonably requested by the CIOT and ATT without unreasonable delay. A member must reply to correspondence from the CIOT and ATT which requires a response and again must do so without an unreasonable delay.

The Annual Return is a key element in our monitoring, and being seen to monitor, compliance with the high professional standards we expect our members to observe.

Please submit any outstanding 2025 Annual Returns via the portal at https://pilot-portal.tax.org.uk as a matter of urgency.

If you do not file your return in a timely manner from this point onwards, you will be fined (fines start at £350) and can be further referred to the Taxation Disciplinary Board at www.tax-board.org.uk, which has the power to impose a wide range of sanctions, including financial penalty orders.

If you have any questions or require any support to meet this membership obligation, please first review our Annual Return guidance on the websites of CIOT at www.tax.org.uk/annual-return-guidance and ATT at www.att.org.uk/annual-return-guidance, or contact us at membership@tax.org.uk using the heading 'Annual Return'.