New HMRC agent registration rules: what you need to know

Briefings

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Starting in May 2026, HMRC will introduce a new requirement for ‘tax advisers’ to register and meet ‘minimum standards’.

The stated aim is to raise standards in the tax advice market, support economic growth and close the tax gap. These requirements will apply to all firms that interact with HMRC on behalf of their clients, including those that already have an Online Services Account or Agent Services Account (ASA). They also introduce new conditions relating to the conduct of firms and those responsible for overseeing the provision of tax advice. More information can be found in the feature ‘Tax adviser registration’ by Lindsay Scott and Steven Pinhey on page 12 of this issue.

The timeframe for the rollout of the new registration requirements is:

- Agents without an ASA, Self-Assessment or Corporation Tax account: register from 18 May 2026.
- Agents with a Self-Assessment or Corporation Tax account (but not an ASA): register from 18 August 2026.
- Agents who only provide third-party payroll services on behalf of clients and do not interact with HMRC in any other way: register from 18 November 2026.

Existing agents who already have an ASA will not need to register. HMRC will contact them via their ASA when further information is required, although the detail and timing of this is not yet known. In the meantime, we recommend all agents to familiarise themselves with the rules and ensure their ASA contact details are up to date.

HMRC has so far published only limited guidance on the new requirements. To supplement this, CIOT and ATT have published FAQs to help members understand their obligations and the practical steps they need to take. These will be updated as further information becomes available. We also continue to engage with HMRC on its guidance and the practical roll out of the new requirements.

For further information and guidance, see ATT FAQs: tinyurl.com/rb3rvuk5 and CIOT FAQs: tinyurl.com/y5zp8fw3