Anti-Money Laundering Supervision: 2026/27 Renewal Now Open

Briefings

May 2026



21 April 2026

Action required

If you are supervised for anti-money laundering (AML) by the ATT or CIOT, it is time to submit your 2026/27 AML renewal form. This must be completed and your AML fee paid by 31 May 2026.

It is a legal requirement for members in practice to be supervised for AML. Failure to complete your renewal and fee payment on time will result in a fine. You may also be referred to the Tax Disciplinary Board: www.tax-board.org.uk

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Practical tips and guidance for completing your submission

Members currently supervised for AML by CIOT and ATT will receive an email reminder to renew their supervision at the beginning of May, when the 2026/27 renewal application process goes live. You do not need the email to begin your renewal.

Here are our top tips to help you complete this year's renewal:

1. You can access your renewal either through the link in the email, or by logging into your member portal account here: https://pilot-portal.tax.org.uk/Secure-area/Members-Area/Compliance.
2. The form works best if accessed through the following browsers:
    - Microsoft Edge v86 or higher
    - Google Chrome v86 or higher

    Members have reported problems when using Firefox and Internet Explorer, so these browsers are best avoided.
3. Your AML renewal form and fee payment must be completed by midnight on 31 May 2026. You will be directed to pay online immediately after you have submitted the form. If either your form or your fee payment (or both) is outstanding after 31 May, you will have failed to renew your AML supervision on time (see above for consequences).
4. We strongly recommend that you do not leave your renewal to the last minute.
5. If you have ceased trading in the period up to 31 May 2026, you must notify us of this. Otherwise, you will be included in the renewal and potentially fined. Please notify us as soon as possible via email at aml@tax.org.uk.
6. If there are any issues with your renewal, please contact us as soon as possible at aml@tax.org.uk.
7. The cost of annual supervision for 2026/27 is £375. The AML supervision year covered is from 1 June 2026 to 31 May 2027.
8. Please ensure the name of your business is correct, particularly if you intend to register as an Authorised Corporate Service Provider (ACSP) at Companies House. If you need to change the name listed on your AML renewal form, please email us at aml@tax.org.uk. You can still submit your form under the old name, as we will update the new details directly on the register.
9. From our review of answers in the form, some members appear to be unclear on what trust or company service provider work (TCSP) constitutes. We recommend that you review the guidance on TCSP work (see links below)

before you begin completing the form to be able to answer this question correctly. Further information on these services is available:
    - For CIOT members at tinyurl.com/v46x9tyk
    - For ATT members at tinyurl.com/2s4h7jwz.
10. At Q35 you are asked: 'Do your AML policies and procedures ensure you undertake all sanctions related checks necessary as part of your client due diligence procedures to ensure you are allowed to act for a client?' This continues to be important given the ongoing Russian sanctions in place following Russia's invasion of Ukraine. Further information is available:
    - For CIOT members at: www.tax.org.uk/new-financial-sanctions-in-relation-to-russia
    - For ATT members at: www.att.org.uk/new-financial-sanctions-relation-russia
11. For sole practitioners or sole traders, on questions that relate to 'all staff and principals', you should include yourself as a principal in your response, except for Q39, which relates to communicating policies and procedures to staff. Here you should answer 'N/A' if you have no staff or agents working for you.
12. When entering the number of Beneficial Owners, Officers and Managers (BOOMs) on your form at Q52, please remember to include yourself. To assess who is included as a BOOM, see:
    - Section 3.2.5 of AML Guidance for the Accountancy Sector
    - For CIOT members: tinyurl.com/25pw6naw
    - For ATT members: www.att.org.uk/att-aml-guidance-accountancy-sector-amlgas
13. Relating to Q53, you do not need to repeat criminality checks for existing BOOMs but you do need to carry out criminality checks for any new BOOMs appointed on or after 1 June 2025 (if you have not done this already) and email the results to us separately at aml@tax.org.uk.
14. There is a function at the end for you to review your answers and, if necessary, edit any errors before you submit the form. This is particularly helpful when completing the form on a mobile phone, as experience has shown that it is easy to hit the wrong button and give an erroneous, non-compliant answer.

Future of AML supervision: moving to the FCA

As you are aware, in October 2025 HM Treasury announced that firms currently supervised for AML by professional bodies (including CIOT and ATT) and by HMRC, for accountancy services and trust and company services provision, will move over to supervision by the Financial Conduct Authority. No definite timescale has yet been provided for this. Please see our ‘moving to the FCA’ FAQs for updates:

- For CIOT members: www.tax.org.uk/aml-supervision-moving-to-the-fca
- For ATT members: www.att.org.uk/aml-supervision-moving-fca

For now, firms supervised by CIOT and ATT should continue as usual with AML compliance activity. The AML 2026/27 renewal is unaffected by these future changes.