Modernising and mandating agent registration

General Features

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Modernising and mandating agent registration went live from 18 May for tax advisers who interact with HMRC. CIOT and ATT are continuing their engagement with HMRC as they progress through the different registration tranches and move towards the transition of existing agents.

HMRC introduced new legislation requiring tax advisers who interact with HMRC on behalf of clients to register with HMRC and meet minimum standards. We published an article ‘Tax adviser registration: modernising and mandating’ (tinyurl.com/sk6y4x9z) on 23 February 2026, giving the background to the new rules. We take this opportunity to provide an update on agent registration and our ongoing work in this area.

HMRC published their first GOV.UK guidance on 17 February 2026 at ‘Check if and when you need to register as a tax adviser with HMRC’ (tinyurl.com/2u4dbfp8) and

‘Check if you meet HMRC’s conditions to register as a tax adviser’ (tinyurl.com/8ee8wxjd). This included some new information on the registration tranches. We have raised with HMRC that it is not clear from the guidance that the number of relevant individuals a firm needs to identify is not capped at five, and that firms also need to consider whether employees meet the relevant individual definition. At the time of writing, HMRC have indicated to us that they are aiming to publish updated guidance, which will include a revised section on relevant individuals.

HMRC did, however, update their guidance on several points on 26 March 2026, including confirming that Import One Stop Shop Schemes do not need to register and further clarifying that those providing third-party payroll services on behalf of clients will need to register from 18 November 2026. HMRC have also separately confirmed that registration for those in the financial services sector will be deferred until 31 December 2026, with registration by 31 March 2027.

On 30 April, HMRC also published the first GOV.UK guidance on sanctions at ‘What happens if you interact with HMRC when you are unregistered or suspended as a tax adviser’ (tinyurl.com/36rnt7bj) and ‘If you disagree with HMRC’s decision about your tax adviser registration’ (tinyurl.com/yrp9r2wk). This is high-level guidance, with more detail expected when HMRC publish their manuals.

CIOT has been meeting regularly with HMRC to discuss complexities including, but not limited to, the use of subcontractors, the complexities around the group undertaking exemption for structures that do not fit neatly into a corporate group, what the agent registration process will involve for overseas agents and the difficulties in identifying relevant individuals.

At the time of writing, we continue to press HMRC for detailed guidance and, as a matter of urgency, guidance on areas such as choosing relevant individuals to help firms get ready. We expect this to be published in mid-May and hope to see a draft copy from HMRC confidentially before publication.

Agents who do not have an Agent Service Account have three months from 18 May 2026 to register with HMRC and apply for an Agent Services Account. For those agents who have registered or are going through the registration process, please do get in touch if you have any feedback.

Whilst the legislative requirements are in place from 18 May, the first year is a transition year with different registration tranches depending on circumstances, with existing agents (those who have an Agent Services Account) being instructed to wait until HMRC contact them through their Agent Services Account to work together to transition across to the new register.

CIOT and ATT ran an online webinar ‘Mandatory Agent Registration’ on 20 April, covering who needs to register, when tax advisers need to register, the registration conditions and practicalities of registration, sanctions, the requirement to meet minimum standards and a reminder of members’ PCRT obligations. For those who missed the online webinar, the recording can be accessed online for CIOT (tinyurl.com/yn54zdcc) and for ATT (tinyurl.com/mvkhpmut).

We continue to welcome members getting in touch on agent registration, as your feedback has helped us provide real-life examples of complexities that HMRC need to consider how to deal with during transition.

Please do keep an eye on our Frequently Asked Questions for CIOT (tinyurl.com/ycys4x8s) and ATT (tinyurl.com/mrx8uzsp), which we hope to continue to update as we get further clarity from HMRC.

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