2026 AML supervision renewal and compliance update, including related disciplinary action

Briefings

20 August 2026

CIOT and ATT remind members of their legal obligations on AML supervision and annual renewal, following disciplinary action against a number of members for late renewal in 2026.

It is a legal requirement for persons providing tax or accountancy services to be supervised for Anti-Money Laundering (AML) and meet the requirements of the Money Laundering Regulations (MLR). This applies equally to firms providing a full-time tax and accountancy service and to a member undertaking some minor activity to support family or friends, regardless of the level of fee income. If you are charging for tax and accountancy services, you **must** be AML supervised.

AML supervision is **not** provided automatically as part of your CIOT or ATT membership. It must be applied for and then renewed each year.

No excuses: key AML renewal reminder

Approximately 880 CIOT firms and 660 ATT firms are currently registered with us for supervision. Supervised members are required to renew their registration annually during the month of May. Thank you to the vast majority of members who renewed on time in 2026. A small number did not, resulting in disciplinary action (see below).

We recommend supervised members to diarise the renewal deadline of 31 May each year. Non-receipt of the renewal email and related reminders is **not a valid excuse** for missing the deadline.

AML renewal compliance matters

Members are reminded of the importance of prompt AML registration and renewal and the need to ensure they meet the requirements of the MLR. We work closely with members to bring them into compliance where breaches are identified but continuing failure to comply will result in disciplinary action. Other points to note include the following:

- Care must be taken when completing the form to ensure the answers provided are accurate.
- Notification is required within 14 days of any changes to a business.
- Not responding to the renewal emails is **not** a notification of cessation.
- For any new business owners, officers and managers that join a firm during the year, we **require a criminality check certificate which must be forwarded to us within 14 days** of their appointment. We have identified that some firms forget to meet **this requirement.**

Disciplinary action

Members late in completing their 2026-27 renewal received a fixed fine of either £350 or £500, (dependant on their prior year compliance history) or were referred to the Taxation Disciplinary Board (TDB) for disciplinary action, **or both**. At the time of writing:

- 14 ATT and 13 CIOT members have been fined.

- One CIOT member and two ATT members have been referred to TDB in respect of their late renewal.

The disciplinary action detailed above, along with other actions we take throughout the year, are required as part of the '**effective, proportionate and dissuasive disciplinary measures**' that CIOT and ATT undertake to enforce the MLR requirements.

As a reminder, TDB updated their Indicative Sanctions guidance in 2025 with increased fining powers for AML non-compliance. The increased disciplinary activity and outcomes applied by the TDB reflect the serious nature of AML breaches.

Examples of recent AML enforcement cases are available on the TDB website: tax-board.org.uk/disciplinary-hearings and tax-board.org.uk/investigation-committee-consent-orders