Annual Returns due: ten top tips

Briefings

December 2026



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With the deadline for submitting 2026 Annual Returns extended to 28February 2027, we offer ten practical tips to help members complete this mandatory requirement.

An Annual Return must be completed each year by all CIOTor ATT members and ADIT Affiliates, excluding students or those who hold retired membership status. You should have received an email invitation to submit the 2026 return andpay any 2027 subscriptions due. Ifyou did not receive the invitation inNovember, you must still fulfil this mandatory membership requirement, otherwise you will become subject to afinancial penalty or referral to the Taxation Disciplinary Board.

If you did not receive the email, wesuggest checking your spam folder, ensuring we have your current email address on record, and adding membership@ciot.org.uk or membership@att.org.uk to your email contact list. Members can view and update their details in their Portal account.

Extended submission deadline

In direct response to members feedback, the deadline to submit your Annual Return has been extended to 28February 2027. We expect all members to meet the new deadline, andthose who fail to do so should expectdisciplinary follow-up action. Weencourage members to complete their return as soon as possible to avoid missing the deadline. The Portal is already open for submissions, so there isno need to wait.

Please note that the deadline for payment of subscriptions remains unchanged. These must be settled by **31January 2027** unless you are paying byDirect Debit.

Why do we require an Annual Return?

CIOT and ATT members and ADIT Affiliates are required to meet high professional standards, which are essential to maintaining our reputation for excellence in tax and public trust in the tax profession. The Annual Return isone of the tools we use to ensure compliance with these standards, asmembers confirm that they are meeting their membership and legal requirements.

Top 10 Tips to complete your return

1. The form can be accessed at https://pilot-portal.tax.org.uk and works best when accessed using Microsoft Edge or Google Chrome. Some members have previously experienced problems using Firefox and Internet Explorer, so these browsers are best avoided where possible.
2. The questions cover the period from1 January to 31 December 2026. Thedeadline for submission is 28February 2027.
3. Members are asked whether they work in tax. Make sure you answer this correctly so that the form generates the right follow-up questions. You are working in tax ifyou provide tax compliance, advice, consultancy or guidance in private practice, the public sector (e.g. HMRC), commerce, industry or the not-for-profit sector. Working in tax also includes those in mixed taxand technology or tax software development roles, as well as non-client-facing roles such as tax writers, lecturers and trainers.
4. If you have more than one tax role, for example, you are employed as anin-house tax adviser in industry and also run your own private practice, you must

select all the appropriate options so that the relevant questions for each role aregenerated. If you have more thanone tax role within the same category, e.g. you are a director of two different tax or accounting practices registered with Companies House, please email us at standards@tax.org.uk with details of your additional tax roles.

5. If you are working in tax and have your own business, you will be askedto confirm your anti-money laundering (AML) supervisor.Pleaseensure that the information you provide about your AML supervisor is correct. You must be able to provide evidence of this if requested. If your supervisor is not on the drop-down list, please answer No to the question Does your practice/firm/partnership have an Anti-Money Laundering Supervisor? and give an explanation in the box provided.
6. AML supervision with CIOT or ATT is not automatically provided as part of your membership subscription and requires separate registration and annual renewal. Members are not meeting their legal requirements if they are in business providing tax or accounting services and are not registered for AML supervision. Further information about registration is available on the CIOTwebsite (tinyurl.com/ym7mfa37) and the ATT website (tinyurl.com/2bj744db).
7. The return asks members providing tax services through their own business to confirm that they have professional indemnity insurance (PII) in place, and to identify the insurer providing the cover. It may be helpful for members to have these details to hand before completing the form.
8. Further guidance on completing theAnnual Return questions is available on the CIOT website (www.tax.org.uk/annual-return-guidance) and the ATT website (www.att.org.uk/annual-return-guidance). This includes FAQs on how to answer the AML supervision, PII and continuing professional development (CPD) sections, explaining the requirements and theinformation members need to provide, depending on their circumstances.
9. The form generates a summary ofallthe answers provided for youtoreview and edit before final submission. We recommend checking this carefully, as experience has shown that it can beeasy to hit the wrong button and inadvertently give an incorrect answer suggesting non-compliance.
10. If you need further assistance with completion of the Annual Return, for example, how to answer particular questions, or if you have concerns that you have not met all your membership requirements, contact

membership@tax.org.uk inthe first instance. It is important to contact us if you need help or areexperiencing difficulties so that we can work with you to ensure compliance. Ignoring reminders andfailing to meet this membership requirement will result in a memberbeing subject to a fine or a referral to the Taxation Disciplinary Board.