

*Publication of information about tax agents***1 Power to publish information**

- (1) An authorised officer may publish information about a tax agent if—
 - (a) subsection (2) applies in relation to the agent, and
 - (b) the officer considers that publication would be in the public interest.
- (2) This subsection applies in relation to a tax agent if, in consequence of the agent's behaviour or conduct, HMRC has made a decision to—
 - (a) refuse to deal with the agent (whether temporarily or permanently),
 - (b) suspend the agent's access to HMRC's online services for tax agents, or
 - (c) take any other action in relation to the agent, other than assessing the agent to a penalty under paragraph 26 of Schedule 38 to FA 2012 (see instead paragraph 28 of that Schedule).
- (3) The information that may be published under subsection (1) is—
 - (a) the agent's name (including any trading name, previous name or pseudonym);
 - (b) any address used by the agent;
 - (c) any other information the officer considers appropriate to publish in order to make clear the agent's identity;
 - (d) the nature of the decision made in respect of the agent (including the reason why it was made);
 - (e) details of any sanction or other measure applied to the agent in consequence of the decision;
 - (f) where the agent is a body corporate controlled by another person, the name and address of that person and any other information the officer considers appropriate to publish in order to make clear that person's identity.
- (4) If, in acting as a tax agent, an individual works or worked for a person who was carrying on a business, subsection (3)(c) includes power to publish such information about that person as the officer consider appropriate in order to make clear the agent's identity.
- (5) Where an authorised officer is considering publishing information about a person under subsection (1), the officer must—
 - (a) inform the person,
 - (b) afford the person reasonable opportunity to make representations about whether the information should be published, and
 - (c) after considering any such representations, notify the person of the officer's decision as to whether to publish the information.

2 Publication of information: further provision

- (1) Where—
 - (a) an authorised officer has published, or decided to publish, information about a tax agent under section 1(1), and

- (b) the agent has (whether before or after publication) appealed against the decision mentioned in section 1(2),
the officer must publish such information about the status of the appeal and its outcome as the officer considers appropriate.
- (2) Where—
- (a) an authorised officer has published information about a person under section 1(1), and
- (b) the officer considers that there has been a material change in the circumstances of the person,
the officer must publish such information about the change as the officer considers appropriate.
- (3) Before publishing information about a person under subsection (1) or (2), the authorised officer must, so far as is reasonably practicable, inform the person that the information is going to be published and of the expected date of publication.
- (4) Where—
- (a) an authorised officer has published, or decided to publish, information about a tax agent under section 1(1), and
- (b) any of the circumstances mentioned in subsection (5) apply,
the officer must not publish, or continue to publish, the information (and any related information published under subsection (1) or (2)).
- (5) The circumstances are that—
- (a) the tax agent has successfully appealed against the decision mentioned in section 1(2);
- (b) any sanction or measure applied to the tax agent in consequence of such decision has expired or been withdrawn by HMRC;
- (c) the officer becomes aware that the tax agent has ceased to be a tax agent for a period of at least five years or has died;
- (d) the officer considers that publication of the information is no longer in the public interest.

3 Publication of information: miscellaneous

- (1) In this section and sections 1 and 2—
- “authorised officer” means an officer of Revenue and Customs who is, or is a member of a class of officers who are, authorised by the Commissioners for the purposes of sections 1 and 2;
- “Commissioners” means the Commissioners for His Majesty’s Revenue and Customs;
- “control” has the same meaning as in section 1124 of CTA 2010 (meaning of “control”);
- “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);
- “HMRC” means His Majesty’s Revenue and Customs;

“the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016;

“tax” and “tax agent” have the same meaning as in Schedule 38 to FA 2012 (see paragraphs 2 and 37 of that Schedule).

- (2) Information may be published under section 1 or 2 in any manner that the authorised officer considers appropriate.
- (3) Nothing in section 1 or 2 authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the powers conferred by those sections are to be taken into account).
- (4) Sections 1 and 2 come into force on 1 April 2026.