

Solicitors providing “tax adviser services”

Purpose

This note explains how an SRA-regulated firm (or SRA-regulated freelancer) should ensure it is properly supervised for anti-money laundering (AML) purposes when it provides “tax adviser services” within the scope of the Money Laundering Regulations 2017 (MLRs).

It also explains what the separate 2026 HMRC mandatory tax adviser registration requirement is, why it is being introduced, and how it affects solicitors.

AML supervision is through the SRA (not HMRC)

If a solicitor’s practice is supervised by the SRA as its AML supervisor, it generally does not separately register with HMRC for AML supervision. HMRC supervision is the default route for businesses that are not supervised by an appropriate professional body supervisor.

Tax advice is an activity that can bring an otherwise non-transactional practice into scope of the MLRs. The SRA’s guidance is explicit that if you are providing tax adviser services and have not told the SRA, you must notify the SRA using the relevant form (see below).

What “tax adviser services” means in the MLRs

In broad terms, this captures firms or individuals providing any material tax advice or assistance (for example, advising on a client’s tax position, or helping with tax compliance tasks) as part of their business. The practical compliance consequence is that the firm (or the freelancer) must be supervised for AML purposes and must meet the MLR requirements that apply to in-scope work.

How to notify the SRA via mySRA

1. FA10 (firms newly in scope of the MLRs) - Use the FA10 where the firm has not previously had AML authorisation/supervision from the SRA and is now coming into scope (for example, because it is starting to provide tax adviser services).
2. FA10b (firms already supervised for AML) - Use FA10b where the firm is already AML-supervised/authorised by the SRA and needs to update its AML profile, including adding or changing the nature of in-scope work (such as commencing tax adviser services) and/or nominating new AML role holders. The FA10b form is described by the SRA as the mechanism to “make changes to your anti-money laundering authorisation”, including changes to work carried out and nomination of new role holders.
3. Freelancer form (SRA-regulated freelancers)
If the tax adviser services are delivered by an SRA-regulated freelancer, the notification route is the relevant freelancer form (rather than a firm FA10/FA10b).

Practical implications once in scope of the MLRs

Once the practice is in scope because it provides tax adviser services, the firm (or freelancer) needs to ensure its AML framework (including risk assessments, PCPs etc.) is compliant for that work. Beneficial owners, officers and managers (BOOMs) must be approved where required, and the firm's AML details should be kept up to date (with the SRA indicating that an updated FA10b via mySRA is the best way to ensure AML details remain current).

The 2026 HMRC mandatory tax adviser registration requirement

This section is separate from AML supervision under the MLRs. It is a new HMRC registration/eligibility control for tax advisers' ability to interact with HMRC on behalf of clients.

What is it?

From May 2026, tax advisers who interact with HMRC on clients' behalf will need to be registered with HMRC and meet eligibility conditions. In effect, it is a gatekeeping requirement: if you are not registered (or are suspended), you should not be interacting with HMRC for clients. HMRC has described a transition period from commencement and has indicated it will provide guidance and a digital (and non-digital) route to registration.

The rationale

The UK Government's stated aim is to raise standards in the tax advice market and improve the security/integrity of tax adviser interactions with HMRC (including access to sensitive taxpayer information), deterring unscrupulous actors who can currently operate with comparatively low barriers.

It is not additional HMRC AML supervision for solicitors, and it is not the same as full professional regulation. It is primarily an access/eligibility requirement tied to interacting with HMRC.

How it will impact solicitors

In practical terms, the firms most likely to be affected are those that provide tax advice or otherwise deal with HMRC on a client's behalf. That will often include private client teams dealing with estate and trust tax issues, probate-related tax work, and any practice area where the firm prepares submissions, claims or correspondence for HMRC. Until HMRC publishes its final guidance on the detailed scope and mechanics, firms undertaking this type of work should proceed on the basis that they may fall within the new registration requirement.

If registration is required and has not been completed (or is later suspended), the firm's ability to carry out routine HMRC-facing steps could be disrupted. That creates obvious service-delivery and client-risk issues.

A further practical point is the interaction with AML supervision. The policy materials and draft legislative framing indicate that being appropriately supervised under the MLRs is expected to be relevant to eligibility for HMRC registration. For SRA-regulated firms, that reinforces the importance of making sure the firm's AML position is correctly recorded with the SRA and kept up to date (see above).

Recommended immediate actions

1. Scope your services: identify where the firm provides tax advice/assistance and where anyone in the firm interacts with HMRC for clients.
2. Confirm AML position: ensure you are appropriately supervised by the SRA for in-scope work and your SRA AML records are up to date (FA10 if newly in scope; FA10b if updating; freelancer form if applicable).
3. Prepare for May 2026: map which teams/roles interact with HMRC, monitor HMRC guidance on registration mechanics and phasing, and ensure those who will interact with HMRC are able to satisfy HMRC's eligibility conditions when registration opens.